

## **Nru. 167**

29. 11. 2002

### MALTA

KAMRA TAD-DEPUTATI

HOUSE OF REPRESENTATIVES

---

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel Darba fis-Seduta tal-25 ta' Novembru, 2002.

---

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 25th November, 2002.

**ATT biex jimplimenta diversi miżuri ta' l-Estimu u miżuri amministrattivi oħra.**

**AN ACT to implement various budget measures and other administrative measures.**

---

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati*

---

RICHARD J. CAUCHI  
*Clerk to the House of Representatives*

## ABBOZZ TA' LIĠI

### msejjah

*ATT biex jimplimenta diversi miżuri ta' l-Estimi u miżuri amministrattivi oħra.*

IL-PRESIDENT, bil-parir u il-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 hu Att ta' l-2003 li jimplimenta Miżuri ta' l-Estimi. Titolu fil-qosor.

#### TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li daħlu fis-schħ fl-1 ta' Jannar, 2003. Dhul fis-schħ ta' din it-Taqsima.

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

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

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

Skop.

5. Flejjes mislufa taht l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-snin 2001 u 2002, u dawk maħsubin li jsiru matul is-sena 2003:

Iżda kull somma li tissellef taht din it-Taqsima li tkun teċċedi s-somma attwalment meħtieġa għall-finijiet imsemmija u li tifdal bhala bilanċ fil-Fond Konsolidat fi tmiem l-2003 għandha tintuża b'ix minnha tithallas kull spiża li teċċedi d-dhul fil-fond Konsolidat matul l-ewwel sena sussegwenti li matulha jsir dak l-ċċess.

## TAQSIMA II

Emenda ta' l-Att  
dwar it-Taxxa  
fuq l-*Income*.  
Kap. 123.

6. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tiqpara u tiftichem bhala haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed "il quddiem imsejjah "l-Att prinċipali".

(2) (a) Id-disposizzjonijiet tal-paragrafu (ċ) ta' l-artikolu 21 u l-artikolu 24 għandhom jitqiesu li dahlu fis-seħh fl-1 ta' Jannar, 2001 u għandhom japplikaw għar-rigward ta' sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2002.

(b) Id-disposizzjonijiet ta' l-artikoli 9, tal-paragrafu (b) ta' l-artikolu 10 u ta' l-artikoli 12, 18 u 22 għandhom jitqiesu li dahlu fis-seħh fl-1 ta' Jannar, 2002 u għandhom japplikaw għar-rigward ta' sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2003.

(ċ) Id-disposizzjonijiet tal-paragrafu (a) ta' l-artikolu 10 u tal-paragrafi (a) u (b) ta' l-artikolu 21 għandhom jibdew isehhu fl-1 ta' Jannar, 2003 u għandhom japplikaw għar-rigward ta' sena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2004.

(d) Id-disposizzjonijiet ta' l-artikolu 13 għandhom jibdew isehhu f'dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jistabbilixxi.

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

7. Fit-tifsira ta' "kumpannija b'kummerċ internazzjonali" fl-artikolu 2 ta' l-Att prinċipali:

(a) il-kliem "attivitajiet ta' kummerċ minn Malta imma mhux f'Malta, ma' persuni" għandhom jiġu sostitwiti bil-kliem "attivitajiet ta' kummerċ ma' persuni"; u

(b) il-kliem "safejn ikunu kumpliementari għat-tmexxija ta' l-imsemmija attivitajiet ta' kummerċ" għandhom jithassru; u

(ċ) minnufih wara l-paragrafu (f) għandu jidhol dan il-proviso li ġej mat-tifsira -

"Izda kumpannija ma għandhiex tkun, fis-sena minnufih qabel xi sena ta' stima, kumpannija b'kummerċ internazzjonali jekk tkun qed titlob benefiċċju taht xi disposizzjoni ta' xi liġi, li ma tkunx l-Atti dwar it-Taxxi, li jkollha l-effett li tnaqqas l-income tagħha li thallas jew ir-rata ta' taxxa għal dik is-sena ta' stima, u f'dak il-każ, minkejja d-disposizzjonijiet ta' l-artikolu 52(8)(a), kull deċiżjoni li tkun ġiet avżata taht id-disposizzjonijiet ta' l-artikolu 52(5) ma tibqax valida. Il-proviso għandha ssch minkejja li l-liġi rilevanti tkun tqis li dak il-benefiċċju jingħata taht xi wahda mid-disposizzjonijiet ta' l-Atti dwar it-Taxxi;"

8. Fil-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 4 ta' l-Att prinċipali minflok il-kliem "*premiums*, imghax jew skonti" għandhom jiġu sostitwiti l-kliem "*premiums*, mghax (li jinkludi kull qligh minn xi somma flus f'liema munita tkun li jkunu depożitati għand xi persuna li tkun tiġġestixxi l-kummerċ ta' bankier taht l-Att dwar il-Kummerċ Bankarju f'liema kont ikun) jew skonti".

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

9. Minnufih wara l-paragrafu (s) tas-subartikolu (1) ta' l-artikolu 12 ta' l-Att prinċipali, għandu jidhol dan il-paragrafu ġdid li ġej:

Emenda ta' l-artikolu 12 ta' l-Att prinċipali.

"(t) kull assistenza finanzjarja, kif stabbilita mill-Qrati ta' Malta jew kif miftiehem b'att pubbliku ta' separazzjoni personali taht l-awtorità tal-Qrati ta' Malta, riċevuta minn xi individwu mingħand il-konjuġi relattiv mifrud jew mifruda għar-rigward tal-manteniment ta' xi wild:"

10. L-artikolu 14 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

(a) fit-tielet proviso tal-paragrafu (h) tas-subartikolu (1) tiegħu, minflok il-kliem "jkun permess li jsir b'mija u għoxrin fil-mija ta' l-ammont attwali tan-nefqa li ssir;" għandhom jiġu sostitwiti l-kliem "jkun permess li jsir b'mija u hamsin fil-mija ta' l-ammont attwali tan-nefqa li ssir;" u

(b) il-paragrafu (b) tas-subartikolu (2) tiegħu għandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(b) Il-Ministru responsabbli għall-finanzi jista' b'dawk ir-regoli ukoll jippreskrivi dwar kull kreditu u tnaqqis ichor li ma jkunx dak clenkat fis-subartikolu (1), u

jista' wkoll b'dawk ir-regoli jistabbilixxi l-klassi ta' persuni li dawk il-krediti jew tnaqqis ta' taxxa jkunu japplikaw ghalihom u l-metodu ta' kalkolu jew stima ta' dawk il-krediti jew tnaqqis ta' taxxa u l-ammonti tagħhom."

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

11. Fis-subartikolu (1) ta' l-artikolu 15 ta' l-Att prinċipali, minflok il-kliem "ta' Investment u" ghandhom jiġu sostitwiti l-kliem "ta' Investment jew kumpannija rikonoxxuta minn awtorità kompetenti rilevanti għall-finijiet ta' l-artikolu 9A ta' dak l-Att imsemmi, u".

Emenda ta' l-artikolu 27 ta' l-Att prinċipali.

12. Is-subartikolu (5) ta' l-artikolu 27 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(5) (a) Bla hsara għad-disposizzjonijiet tal-paragrafu (b), id-disposizzjonijiet li hemm fit-Taqsima IV għandhom japplikaw għal persuni msemmija fis-subartikolu (1) iżda meta jkun qed jiġi stabbilit xi tnaqqis ikun permess taht dan l-artikolu għandu jkun hemm eskluż kull tnaqqis li jkun permess taht kull Taqsima oħra ta' dan l-Att.

(b) Persuni msemmija fis-subartikolu (1) ma' jistghu la jitolbu helsien bhala grupp u lanqas iċedu ebda telf taht id-disposizzjonijiet ta' helsien bhala grupp ta' dan l-Att."

Żjieda ta' l-artikolu 27A ma' l-Att prinċipali.

13. Minnufih wara l-artikolu 27 ta' l-Att prinċipali, għandu jidhol dan l-artikolu ġdid li ġej:

"Kif tiġi ttrattata t-taxxa meta jkun hemm amalgamazzjonijiet, diviżjonijiet fil-kumpanniji, eċċ.

27A. Minkejja d-disposizzjonijiet li hemm fl-Atti dwar it-Taxxi, il-Ministru jista' jagħmel regoli li jkunu jirregolaw kif għandha tiġi ttratta t-taxxa ta' kumpanniji u tal-membri tagħhom u ta' korpi jew persuni simili oħra għar-rigward ta' amalgamazzjonijiet u diviżjonijiet ta' kumpanniji, trasferiment ta' attiv bejn il-kumpanniji u skambju ta' azzjonijiet li jirrigwardaw kumpanniji u għall-finijiet ta' dan l-artikolu:

(a) "amalgamazzjoni" tfisser hidma li permezz tagħha:

- xi kumpannija wahda jew iktar, li max-xoljiment tagħha mingħajr ma jsir stralċ, tittrasferixxi kull attiv u passiv li jkollha lil xi kumpannija oħra li tkun teżisti bi skambju għall-ħruġ lill-azzjonisti tagħha ta' titoli li jkun jirrappreżentaw il-kapital ta' din il-kumpannija l-oħra, jekk dan ikun japplika, hlaas bi flus likwidi li jkun jeċċedi dak il-perċentwali li jista' jiġi preskritt tal-valur nominali, jew, fin-nuqqas ta' valur nominali, tal-valur ta' l-ikkuntjar *par* ta' dawk it-titoli,

- żewġ kumpanniji jew aktar, li meta jsir ix-xoljiment tagħhom mingħajr ma jsir stralċ, jittrasferixxu kull attiv u passiv li jkollhom lil xi kumpannija oħra eżistenti li jkunu jiffurmaw, bi skambju għall-ħruġ lill-azzjonisti tagħhom ta' titoli li jirrappreżentaw il-kapital ta' dik il-kumpannija ġdida, u, jekk dan ikun japplika, hlaas bi flus likwidi li ma jkunx jeċċedi dak il-perċentwali li jista' jiġi preskritt tal-valur nominali, jew fin-nuqqas ta' valur nominali, tal-valur ta' ikkuntjar *par* ta' dawk it-titoli,

- kumpannija, li meta jsir ix-xoljiment tagħha mingħajr ma jsir ebda stralċ, tittrasferixxi kull attiv u passiv li jkollha lill-kumpannija li jkollha t-titoli kollha li jirrappreżentaw il-kapital tagħha;

(b) "diviżjoni" tfisser hidma li permezz tagħha kumpannija, meta jsir ix-xoljiment tagħha mingħajr ebda stralċ, tittrasferixxi kull attiv u passiv li jkollha lil xi żewġ kumpanniji jew iktar li jeżistu jew ġodda, bi skambju għall-ħruġ pro rata lill-azzjonisti tagħha ta' titoli li jirrappreżentaw il-kapital tal-kumpanniji li jkunu qed jirċievu l-attiv u l-passiv u, jekk dan ikun japplika, hlaas bi flus likwidi li ma jkunx jeċċedi dak il-perċenteali li jista' jiġi ordnat mill-valur nominali jew, fin-nuqqas ta' valur nominali, tal-valur ta' ikkontjar *par* ta' dawk it-titoli;

(c) "trasferiment ta' attiv" tfisser hidma li permezz taghha kumpannija tittrasferixxi minghajr ma jsir l-istralc taghha ferghat jew fergha wahda jew aktar ta' l-attività taghha lil xi kumpannija oħra bi skambju ghat-trasferiment ta' titoli li jirrapprezentaw il-kapital tal-kumpannija li tkun qed tircievi it-trasferiment;

(d) "skambju ta' azzjonijiet" tfisser hidma li permezz taghha kumpannija tikseb *holding* fil-kapital ta' kumpannija oħra hekk illi tikseb maggoranza tad-drittijiet ta' votazzjoni f'dik il-kumpannija bi skambju għall-ħruġ lill-azzjonisti tal-kumpannija hawn l-aħħar imsemmija, bi skambju għat-titoli tagħhom, ta' titoli li jkunu jirrapprezentaw il-kapital tal-kumpannija preċedenti, u, jekk ikun japplika, hlas bi flus likwidi li ma jkunx jecceđi dak il-perċentwali li jista' jiġi preskritt tal-valur nominali jew, fin-nuqqas tal-valur nominali, tal-valur ta' ikkuntjar *par* tat-titoli li jinħarġu bi skambju;

(e) "kumpannija li tittrasferixxi" għandha tkun tfisser il-kumpannija li tkun qed tittrasferixxi kull attiv u passiv li jkollha jew li tkun qed tittrasferixxi xi fergha wahda jew iktar ferghat ta' l-attività taghha;

(f) "kumpannija riceventi" għandha tkun tfisser il-kumpannija li tkun qed tircievi kull attiv u passiv jew kull fergha jew fergha wahda jew iktar ta' l-attività tal-kumpannija li tittrasferixxi;

(g) "kumpannija akkwizita" għandha tfisser il-kumpannija fejn jinkiseb *holding* minn kumpannija oħra permezz ta' skambju ta' titoli;

(h) "kumpannija li tikseb" għandha tfisser il-kumpannija li tikseb *holding* permezz ta' skambju ta' titoli;

(i) "fergħa ta' attività" għandha tkun tiffisser l-attiv u l-passiv kollu ta' diviżjoni ta' kumpannija li minn perspettiva organizzattiva jikkostitwixxu negozju indipendenti, jiġifieri enti li tkun kapaċi tiffunzjona bil-mezzi tagħha nnifisha".

14. Fl-artikolu 32 ta' l-Att prinċipali, minflok il-kliem "l-artikoli 33 sa 42" għandhom jiġu sostitwiti l-kliem "l-artikoli 32A sa 42".

Emenda ta' l-artikolu 32 ta' l-Att prinċipali.

15. Minnufih wara l-artikolu 32 ta' l-Att prinċipali, għandu jidhol dan l-artikolu ġdid li ġej:

Żieda ta' l-artikolu 32A ġdid ma' l-Att prinċipali.

"Min jagħmel  
hłas għandu  
jirreġistra

32A. Min jagħmel hłas għandu jirreġistra bħala tali mal-Kummissarju b'dak il-mod li jista' jiġi preskritt."

16. Fis-subartikolu (2) ta' l-artikolu 34 ta' l-Att prinċipali, minflok il-kliem "għandu fuq talba tal-Kummissarju, jagħti rendikont" għandhom jiġu sostitwiti l-kliem "għandu jagħti rendikont".

Emenda ta' l-artikolu 34 ta' l-Att prinċipali.

17. Fl-artikolu 35 ta' l-Att prinċipali -

Emenda ta' l-artikolu 35 ta' l-Att prinċipali.

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "investment, li ma jikkostitwix qligħ kapitali skond kif imfisser fl-artikolu 41(a)(v) ta' dan l-Att, mingħajr" għandhom jiġu sostitwiti l-kliem "investment mingħajr"; u

(b) fis-subartikolu (3) tiegħu, minflok il-kliem "ta' investment, tibda ssehh" għandhom jidhlu l-kliem "ta' investment, ma' xi operazzjoni li tkun toriġina għal qligħ kapitali fil-kuntest tat-tifsira ta' l-artikolu 41(a)(v), tibda ssehh".

18. L-artikolu 40 ta' l-Att prinċipali għandu jiġu sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 40 ta' l-Att prinċipali.

"Sa tejn tasal ir-  
responsabbiltà  
ta' min iħallas

40. (1) Meta min iħallas jonqos milli jnaqqas u jħallas xi taxxa skond id-disposizzjonijiet ta' l-*income* fuq l-investment, id-disposizzjonijiet ta' l-artikolu 73(4) ta' dan l-Att u ta' l-artikolu 40(1) ta' l-Att dwar l-Amministrazzjoni tat-Taxxa għandhom ikunu japplikaw *mutatis mutandis*.

(2) Id-disposizzjonijiet ta' l-artikolu 39 ta' dan l-Att u d-disposizzjonijiet ta' l-artikolu 17 ta' l-Att dwar l-Amministrazzjoni tat-Taxxa ma ghandhomx ikunu japplikaw, u min ihallas ma jkun obligat b'ebda dmir ta' segretezza professjonali dwar talba ghal informazzjoni mill-Kummissarju meta l-*income* fuq l-investment imsemmi fl-artikolu 41(a)(iv) jinkiseb minghand persuna li ma tkunx persuna fizika u li ma tkunx residenti f'Malta jithallas lil min jircevh izda:

(a) l-attiv li minnu l-*income* fuq l-investment jinkiseb ma jkunx attiv kwalifikanti kif imfisser fid-disposizzjonijiet ta' l-artikolu 9B; u

(b) min jircevh ma jkunx iddikjara, skond id-disposizzjonijiet tal-ligijiet rilevanti kif imfissra fid-disposizzjonijiet ta' l-artikolu 9B, *income* u trasferimenti msemmija fl-artikolu 9B(2)(a) sa (c) ghar-rigward ta' l-attiv li minnu jinkiseb l-*income* fuq l-investment."

Emenda ta' l-artikolu 41 ta' l-Att prinċipali.

19. Il-paragrafu (a) ta' l-artikolu 41 ta' l-Att prinċipali ghandu jigi emendat kif gej:

(a) fil-partita (2) tas-subparagrafu (v) tieghu, minflok il-kliem "l-beneficċji huma ghalkollox stabbiliti" ghandhom jigu sostitwiti l-kliem "l-beneficċji huma mill-inqas hamsa u tmenin fil-mija stabbiliti"; u

(b) fil-paragrafu (i) tal-proviso mal-partita (2) tas-subparagrafu (v) tieghu, minflok il-kliem "miżmuma f'fond preskritt ta' skema ta' investment kollettiv;" ghandhom jigu sostitwiti l-kliem "li kienu miżmuma f'fond preskritt ta' skema ta' investment kollettiv ghal perjodu kontinwu li jtul ghall-hajja kollha tal-kuntratt ta' assicurazzjoni *linked* ghal zmien twil rilevanti jew tliet snin mid-data tal-maturita' jew cessjoni relattiva skond liema perjodu jkun l-inqas;"

Zieda ta' l-artikolu 50A ma' l-Att prinċipali.

20. Minnufih wara l-artikolu 50 ta' l-Att prinċipali, ghandu

jizdied dan l-artikolu ġdid li ġej:

"Meta għandha tithallas it-taxxa fuq *income* pensjonabbli

**50A.** Minkejja kull haġa kuntrarja li hemm f'dan l-Att, meta matul is-sena li tiġi minnufih qabel is-sena ta' stima 2004 jew matul snin ta' stima sussegwenti persuna tircievi *income* li fuqu tithallas it-taxxa taht id-disposizzjonijiet ta' l-artikolu 4(1)(d), sakemm dan ikun jirreferi għal *income* miġbur matul xi sena ta' stima aktar kmieni, dak l-*income* għandha tithallas fuq t-taxxa fis-sena li jkun jirreferi għaliha:

Izda kull tali *income* li jirreferi għal xi sena ta' stima qabel is-sena ta' stima 1999 għandha tithallas it-taxxa fuq fis-sena ta' stima 1999."

21. L-artikolu 56 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

(a) minflok il-paragrafi (a) u (b) tas-subartikolu (1) tiegħu, għandu jidhol dan li ġej:

"(a) fil-każ ta' koppja mizzewġa residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li għaliha japplika l-artikolu 49, hliet meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull lira fuq l-cwweġ Lm4300	0c
Għal kull lira fuq l-Lm1700 ta' wara	15c
Għal kull lira fuq l-Lm1250 ta' wara	20c
Għal kull lira fuq l-Lm1250 ta' wara	25c
Għal kull lira fuq l-Lm1500 ta' wara	30c
Għal kull lira mill-bqija	35c;

(b) fil-każ ta' kull individwu ichor residenti f'Malta inkluż ir-raġel u l-mara meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull lira fuq l-cwweġ Lm3100	0c
Għal kull lira fuq l-Lm1000 ta' wara	15c

Għal kull lira fuq l-Lm900 ta' wara	20c
Għal kull lira fuq l-Lm1000 ta' wara	25c
Għal kull lira fuq l-Lm750 ta' wara	30c
Għal kull lira mill-bqija	35c";

(b) minflok is-subartikolu (10) tiegħu, għandu jidhol dan li ġej:

"Rati ta' taxxa speċjali ta' l-inqas ammont ta' taxxa li jista' jitħallas.

Cap. 217.

(10) Minkejja d-disposizzjonijiet tas-subartikoli (1) u (2) -

(a) fil-każ ta' individwu li jkun inghata permess ta' residenza taht l-artikolu 7 ta' l-Att dwar l-Immigrazzjoni, it-taxxa fuq l-*income* li jsir hla fuqu, li ma jkunx *income* imsemmi fil-paragrafu (b), għandha tithallas -

(i) fil-każ ta' individwu li jkun inghata dak il-permess ta' residenza fi jew wara l-erbatax-il jum ta' Nove mbbru, 1972, imma qabel l-cwwel jum ta' Jannar, 1988, bir-rati stipulati fis-subparagrafu (i) jew (ii), skond il-każ, tas-subartikolu (2):

Izda l-inqas taxxa li tithallas minn dak l-individwu dwar xi sena ta' stima tkun ta' elf lira;

(ii) fil-każ ta' individwu li jkun inghata dak il-permess ta' residenza fi jew wara l-cwwel jum ta' Jannar, 1988, bi 15-il centezmu għal kull lira:

Iżda l-inqas ammont ta' *income* li fuqu ghandha tithallas it-taxxa dwar xi sena ta' stima ghandu jitqies li jkun tmax-il elf lira u t-taxxa li tirriżulta fuq dak l-ammont, wara li jitqies kull helsien minn taxxa doppja li dak l-individwu jista' jkollu jedd ghalih, ma ghandux ikun inqas mit-taxxa li kicku kienet tirriżulta billi tiġi applikata dik ir-rata fuq dak l-*income* li jitqies bhala l-inqas li ghandha tithallas fuqu;

(b) *income* li jinkiseb minn Malta u li t-taxxa tkun tithallas fuqu taht l-artikolu 4(1)(a) u (b), ghandu jitqies li jkun jikkostitwixxi *income* li tithallas taxxa fuqu li ghandu jiġi intaxxat separatament bir-rati stipulati fis-subartikolu (1)(a) jew (b) li jibdcw bir-rata ta' 15-il ċenteżmu fuq kull lira."

(ċ) il-paragrafu (ii) tat-tielet proviso tal-paragrafu (ċ) tas-subartikolu (12) tiegħu ghandu jiġi sostitwit b'dan il-paragrafu ġdid li ġej:

"(ii) persuna li meta tkun qed tistabbilixxi l-*income* totali tiegħu u kemm ghandu jhallas taxxa fuqu, skond ma juri fil-prospett tiegħu, tnaqqas jew tpaċi xi ammont, liema tnaqqis jew tpaċija ma jkunx permess taht id-disposizzjonijiet ta' l-Atti dwar it-Taxxi, jew juri bhala nefqa jew telf xi ammont li huwa ma jkunx fil-fatt nefaq jew telf, jew jipprovi jew iżomm informazzjoni li r-riżultat tagħha ikun tnaqqis ta' l-ammont ta' taxxa li tithallas minnu jew zieda fl-ammont ta' taxxa li tithallas lura lilu, titqies għall-finijiet ta' dan is-subartikolu bhala li tkun għamlet ommissjoni mill-prospett tagħha;"

22. Fil-paragrafu (a) tat-tielet proviso ta' l-artikolu 60 ta' l-Att prinċipali, minflok il-kliem "mogħtija bl-artikolu jew taht l-artikolu 12 ta' dan l-Att," għandhom jiġu sostitwiti l-kliem "mogħtija b'xi liġi jew taħtha,"

Emenda ta' l-artikolu 60 ta' l-Att prinċipali.

23. L-artikolu 96 ta' l-Att prinċipali ghandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 96 ta' l-Att prinċipali.

(a) id-disposizzjonijiet preżenti għandhom jiġu

enumerati mill-ġdid bhala s-subartikolu (1) tiegħu; u

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

"(2) Kull linja direttiva, spjegazzjoni jew istruzzjoni li jkollha x'taqsam ma' l-Atti dwar it-Taxxi jew dwar ir-regoli msemmija fis-subartikolu (1) ta' dan l-artikolu li jkunu f'pubblikazzjoni jew cirkolari ppubblikati mill-Kummissarju jew taht l-awtorità tiegħu u mqasma jew imqegħda disponibbli għal kull min iħallas it-taxxa, għandhom jinqraw u jiftichmu haġa waħda ma' dawk ir-regoli u għandu jkollhom l-istess effett bħalma għandhom ir-regoli daqstant li dawk il-linji direttivi, spjegazzjonijiet jew istruzzjonijiet ma jkunux konfligġenti ma' l-Atti dwar it-Taxxi dwar dawk ir-regoli jew mal-linji direttivi, spjegazzjonijiet jew struzzjonijiet pubblikati f'data li tiġi aktar wara u sal-limitu li -

(a) dawn jagħtu tifsira ta' kull frażi jew interpretazzjoni ta' xi disposizzjoni li jkun hemm fl-Atti dwar it-Taxxi jew fir-regoli;

(b) dawn ikunu jistabbilixxu l-mod li bih xi disposizzjoni ta' l-Atti dwar it-Taxxi jew ir-regoli għandhom jiġu ppubblikati;

(ċ) dawn ikunu jistabbilixxu kull haġa li skond l-Atti dwar it-Taxxi jew ir-regoli tista' tiġi stabbilita minn jew tkun soġġetta għall-approvazzjoni jew għad-diskrezzjoni tal-Kummissarju."

Emenda ta' l-  
Iskeda ta' l-Att  
prinċipali.

24. L-Iskeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-partita 1 tagħha, minflok il-kliem "għar-rigward tas-sena ta' stima 1999" għandhom jiġu sostitwiti l-kliem "għar-rigward tas-sena ta' stima 2002";

(b) fil-partita 2 tagħha, minflok il-kliem "għar-rigward tas-sena ta' stima 1999" għandhom jiġu sostitwiti l-kliem "għar-rigward tas-sena ta' stima 2002";

(ċ) il-paragrafu (a) tal-partita 6 tagħha għandu jiġi sostitwit b'dan li ġej:

"(a) "taxxa perikolata" tfisser id-differenza bejn it-taxxa ddikjarata bhala taxxabli minn min iħallas it-

taxxa wara li jitqiesu kull eżenzjoni, helsien, *allowance* jew krediti li jista' jkollu jedd ghalhom u t-taxxa li attwalment tithallas wara li jitqies dan kollu, imma ma ghandha tinkludi ebda taxxa addizzjonali."; u

(d) minnufih wara l-partita 9 taghha, ghandha tizded din il-partita għdida li ġejja:

"9A. (a) Meta persuna, li l-ammont ta' taxxa taghha li ghandha tithallas ghal xi sena jew snin ta' stima tkun ġiet stabbilita mill-Kummissarju abbażi ta' stima magħmula taht l-artikolu 31(3) ta' l-Att dwar l-Amministrazzjoni tat-Taxxa, u li tkun ġiet avżata bil-miktub mill-Kummissarju li tkun se ssir inkjesta dwar id-dikjarazzjonijiet ta' taxxa taghha u x'ikollha thallas, sussegwentement tissupplixxi prospett ta' l-*income* ghar-rigward ta' dik is-sena jew dawk is-snin, ghaldaqstant dik il-persuna ghandha titqies li tkun soġġetta ghal taxxa addizzjonali ghal ommissjoni taht il-paragrafu (a) tal-partita 3 b'żieda ma' kull taxxa addizzjonali taht il-partiti 1 jew 2 ta' din l-Iskeda.

(b) Għall finijiet li jsir kalkolu tat-taxxa perikolata ghal xi ommissjoni li dwarha l-persuna msemmija fil-paragrafu (a) ta' din il-partita tkun soġġetta, dik it-taxxa perikolata ghandha titqies li tkun daqs it-taxxa kalkolata fuq l-*income* totali, bi tnaqqis minnhom ta' kull kreditu, kif dikjarati f'dak il-prospett, bla hsara ghar-rati taht il-paragrafu (a) tal-partita 3 u sa l-oghla ammont taht il-partita 5 ta' din l-Iskeda.

(c) Meta stima jew stima addizzjonali ghal xi sena jew snin ta' stima ssir taht l-artikolu 31(5) ta' l-Att dwar l-Amministrazzjoni tat-Taxxa fuq persuna msemmija fil-paragrafu (a) ta' din il-partita, għall-finijiet li tiġi kalkolata t-taxxa perikolata, it-taxxa kkalkolata fuq l-*income* totali, bi tnaqqis minnha ta' kull kreditu, kif dikjarata fl-imsemmi prospett, ghandha titqies li tkun zero:

Izda t-taxxa addizzjonali ghal ommissjoni kif tirriżulta mill-paragrafu (b) hawn qabel ghandha titnaqqas mill-ammont ta' taxxa addizzjonali kif din tirriżulta minn dan il-paragrafu."

TAQSIMA III

Emenda ta' l-Att dwar il-Professjoni ta' l-*Accountancy*, Kap 281.

25. (1) Din it-Taqsima temenda u ghandha tingara bhala haġa waħda ma' l-Att dwar il-Professjoni ta' l-*Accountancy*, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jibdew ischhu f'dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jistabilixxi.

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

26. Minnufih wara t-tieni proviso tal-paragrafu (b) fis-subartikolu (1) ta' l-artikolu 5 ta' l-Att prinċipali ghandu jiżded dan il-proviso ġdid li ġej:

"Iżda wkoll is-superviżjoni meħtieġa taħt dan l-artikolu ghandha titwettaq minn persuni li jkunu qegħdin jipprovdu dawk il-garanziji adegwati dwar it-tahriġ bhalma jistghu jiġu ordnati."

Emenda ta' l-artikolu 7 ta' l-Att prinċipali.

27. Minnufih fi tmiem is-subartikolu (3) ta' l-artikolu 7 ta' l-Att prinċipali, ghandhom jiżdeddu l-kliem "Dik il-lista tkun tinkludi l-ismijiet u l-indirizzi tad-detenturi ta' *warrant* kollha u ta' kull soċjetà registrata skond ma hemm fl-artikolu 10 u fil-każ ta' soċjetajiet bħal dawk l-ismijiet u l-indirizzi wkoll tas-soċji rispettivi tagħhom."

TAQSIMA IV

Emenda ta' l-Att dwar id-Dazji ta' Importazzjoni, Kap. 337.

28. (1) Din it-Taqsima temenda l-Att dwar id-Dazji ta' Importazzjoni u ghandha tingara u tiftichem haġa waħda ma' l-Att dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jitqiesu li bdew ischhu fl-1 ta' Jannar, 2003.

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

29. L-Ewwel Skeda, fl-ilsien Ingliż biss, li tinsab ma' l-Att prinċipali ghandha tiġi emendata kif ġej:

(a) fil-Kapitolu 39, minflok il-kliem u l-figuri fl-Ewwel, fit-Tieni u fit-Tielet Kolonna relattivi għall-intestaturi minn

3923.21 sa 3923.29.90.90, għandu jidhol dan li ġej:

3923.21	-- <i>Of polymers of ethylene:</i>	
3923.21.00.10	--- Degradable laundry, refuse and carrier bags	6.5
3923.21.00.20	--- Other	8.4
3923.29	-- <i>Of other plastics:</i>	
	--- <i>Of poly(vinyl chloride):</i>	
3923.29.10.10	---- Degradable laundry, refuse and carrier bags	6.5
3923.29.10.90	---- Other	8.4
	--- <i>Other:</i>	
3923.29.90.10	---- Degradable laundry, refuse and carrier bags	6.5
3923.29.90.90	---- Other	8.4

(b) fil-Kapitolu 42, minflok il-kliem u l-figuri fl-Ewwel, fit-Tieni u fit-Tielet Kolonna relattivi għall-intestatura 4202.99.00.00 għandu jidhol dan li ġej:

4202.99	-- <i>Other:</i>	
4202.99.00.10	--- Shopping paper bags	3.7
4202.90.00.90	--- Other	6

(ċ) fil-Kapitolu 48 minnufih wara l-paragrafu 7 tas-**"Subheading notes"** li hemm fih, għandu jidhol dan li ġej:

**"Additional Note**

For the purpose of this Chapter, unless otherwise provided for, recycled paper and bleach free paper of headings 48.01 to 48.11 shall not be subject to the rate of duty applicable under the said headings.";

(d) fil-Kapitolu 85, minflok il-kliem u l-figuri fl-Ewwel, fit-Tieni u fit-Tielet Kolonna relattivi għall-intestaturi 8539.31

sa 8539.31.90.00, għandu jidhol dan li ġej:

8539.31	-- Fluorescent, hot cathode:	
8539.31.10.00	--- With double ended cap	2.7
	--- Other:	
8539.31.90.10	---- Energy-saving lamps	2.7
8539.31.90.90	---- Other	4.9

(c) minflok il-figuri relattivi għall-"H.S. Code Numbers" fl-Ewwel Kolonna f'dik l-Iskeda li jikkorrispondu għall-"H.S. Code Numbers" fl-Ewwel Kolonna fl-Iskeda li tinsab ma' dan l-Att, għandhom jidhlu l-figuri relattivi għall-istess "H.S. Code Numbers" fit-Tieni Kolonna ta' l-istess Skeda.

#### TAQSIMA V

Emenda ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, Kap. 364.

30. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, u għandha tingara u tiftiehem haġa wahda ma' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima jidhlu fis-sehħ kif ġej:

(a) l-artikoli 32 u 33 jidhlu fis-sehħ fis-26 ta' Novembru, 2002; u

(b) l-artikoli 31, 34 u 35 jidhlu fis-sehħ fl-1 ta' Jannar, 2003 għar-rigward ta' kull trasferiment *inter vivos* magħmul fl-1 ta' Jannar, 2003 jew wara u kull dikjarazzjoni magħmula skond l-artikolu 33 ta' l-Att prinċipali għar-rigward ta' persuni li minnhom jorigina t-trasferiment *causa mortis* li mietu fi jew wara l-1 ta' Jannar, 2003.

Thassir ta' l-artikolu 24 ta' l-Att prinċipali.

31. L-artikolu 24 ta' l-Att prinċipali għandu jigi mħassar.

Emenda ta' l-artikolu 32 ta' l-Att prinċipali.

32. (1) Fil-paragrafu (a) tas-subartikolu (4) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-klicm "l-cwvel għoxrin elf lira" għandhom jidhlu l-klicm "l-cwvel tletin elf lira".

(2) Fis-subparagrafi (i), (ii) u (iii) tal-paragrafu (b) tas-subartikolu (4) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-klicm "għoxrin elf lira" għandhom jidhlu l-klicm "tletin elf lira".

(3) Fil-paragrafu (ċ) tas-subartikolu (4) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-kliem "għoxrin elf lira" għandhom jidhlu l-kliem "tletin elf lira".

33. Fis-subartikolu (3) ta' l-artikolu 40 ta' l-Att prinċipali, minflok il-kliem "l-ewwel elf lira" għandhom jidhlu l-kliem "l-cwwel elf u hames mitt lira".

Emenda ta' l-artikolu 40 ta' l-Att prinċipali.

34. Minflok is-subartikolu (4) ta' l-artikolu 52 ta' l-Att prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 52 ta' l-Att prinċipali.

"(4) Meta l-Kummissarju jkun stabbilixxa li l-valur ta' l-immobbli kif dikjarat fl-att ta' trasferiment jew f'dikjarazzjoni ta' trasferiment *causa mortis* ikun inqas minn hamsa u tmenin fil-mija tal-valur reali jew ta' dak li jkollu jinghata bi hlas kif stabbilit fis-subartikolu (1) jew meta fil-fehma tal-Kummissarju l-kuntratt ta' trasferiment jew l-att ta' dikjarazzjoni magħmulin skond l-artikolu 33 ta' dan l-Att ma jkunux jirriflettu l-kondizzjonijiet veri tat-trasferiment, il-persuna li tittrasferixxi fi trasferiment *inter vivos* u l-persuna li tirċievi t-trasferiment għandhom iħallsu taxxa addizzjonali li tkun daqs l-ammont ta' taxxa stmata mill-Kummissarju kif imsemmi qabel:

Iżda:

(a) jekk il-pagament tat-taxxa u tat-taxxa addizzjonali kif provdut f'dan l-artikolu jsir matul iż-żmien mid-data ta' stima kif dikjarata fl-cwwel kolonna hawn isfel, it-taxxa addizzjonali li jkollha tithallas għandha tonqos għall-ammont perċentwali li jkun jikkorrispondi għal dan fit-tieni kolonna hawn isfel, u cbda taxxa addizzjonali ma għandha tithallas għar-rigward ta' l-ammont ta' dazju u ta' dazju addizzjonali relattiv hekk imħallas, u ma għandha tintlaqa' cbda oġġezzjoni dwar dan:

<i>L-Ewwel Kolonna (żmien meta jsir il-ħlas)</i>	<i>It-Tieni Kolonna (ammont perċentwali ta' dazju addizzjonali)</i>
Matul tletin ġurnata	10
Matul sittin ġurnata	20
Matul disgħin ġurnata	30

Matul mija u ghoxxrin ġurnata	40
Matul mija u hamsin ġurnata	50
Matul mija u tmenin ġurnata	60
Matul mitejn u għaxart ijiem	70
Matul mitejn u erbgħin ġurnata	80
Matul mitejn u sebgħin ġurnata	90
Wara mitejn u sebgħin ġurnata	100;

(b) jibqa' dovut dazju addizzjonali fuq kull ammont ta' dazju li ma jithallasx fiż-żmien imsemmi fl-cwwel kolonna tal-paragrafu (a) ta' dan il-proviso bir-rati msemmija fit-tieni kolonna li tinsab hemmhekk;

(c) ikun min jirċievi t-trasferiment biss li jkollu jhallas kull taxxa jew taxxa addizzjonali li tigi stmata jekk dan ikun biss għalix id-dikjarazzjoni msemmija fis-subartikolu (2) ma tkunx shiha, korretta u vera."

Emenda ta' l-  
artikolu 60 ta'  
l-Att prinċipali.

35. Fl-artikolu 60 ta' l-Att prinċipali, minnufih wara l-kliem "skond l-artikolu 56(2)," għandu jiżdied dan il-kliem "jew meta l-ammont ta' taxxa u taxxa addizzjonali jithallas skond l-artikolu 52 ta' l-Att, għar-rigward dik it-taxxa u t-taxxa addizzjonali hekk imħallsa,".

## TAQSIMA VI

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

36. (1) Din it-Taqsima temenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawn iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2002 hlief għall-artikolu 38 li għandu jitqies li beda jsehħ fl-1 ta' April, 2002, iżda sakemm dak l-artikolu jintroduċi l-partiti clenkati fis-subartikolu (3) ta' dan l-artikolu fl-Iskeda li tinsab ma' l-Att prinċipali, dak l-artikolu għandu jitqies li jkun daħal fis-schħ fl-1 ta' Jannar, 2003.

(3) Il-partiti msemmija fis-subartikolu (2) ta' dan l-artikolu, huma dawk li jidhru taht *VERA Code No* 1.032.035, 1.032.075, 1.032.081, 1.032.082, 1.032.083, 1.032.135, 1.032.175, 1.032.181, 1.032.182, 1.032.183, 1.032.235, 1.032.275, 1.032.281, 1.032.282, 1.032.283, 1.032.335, 1.032.375, 1.032.381, 1.032.382, 1.032.383,

1.032.435, 1.032.475, 1.032.481, 1.032.482, 1.032.483, 1.032.535, 1.032.575, 1.032.581, 1.032.582, 1.032.583, 1.032.635, 1.032.675, 1.032.681, 1.032.682, 1.032.682, 1.032.683, 1.032.735, 1.032.775, 1.032.781, 1.032.782, 1.032.783, 1.032.783, 1.033.010, 1.043.031, 1.043.032, 1.043.033, 1.044.051, 1.044.053, 1.045.051, 1.045.051, 1.045.052, 1.045.053, 1.046.051, 1.046.052, 1.046.053, 1.047.061, 1.047.062, 1.047.063, 1.111.011, 1.111.012, 1.111.013, 1.111.021, 1.111.022, 1.111.023, 1.112.011, 1.111.012, 1.112.013, 1.112.031, 1.112.032, 1.112.033, 1.112.041, 1.112.042, 1.112.043, 1.113.001, 1.113.002, 1.113.003, 1.114.001, 1.114.002, 1.114.003, 1.115.001, 1.115.002, 1.115.003 u 1.116.000.

37. Fl-artikolu 2 ta' l-Att prinċipali, minnufih wara t-tifsira ta' "Awtorità" għandha tidhol din it-tifsira ġdida li ġejja:

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

" "karozza tat-tliċlaq" tfisser vettura bil-mutur speċifikatament mibnija għal finijiet kompetittivi u li tista' biss tintuża f'arċi li jkunu esklużivament riservati għal avvenimenti kompetittivi bħal dawk";

38. Minflok l-Ewwel Skeda li tinsab ma' l-Att prinċipali għandha tidhol din l-Iskeda ġdida li ġejja:

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

### "L-EWWEL SKEDA

(Artikolu 6(1))

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
87.01		<i>Tractors</i> (minbarra <i>tractors</i> ta' l-intestatura H.S. Nru. 87.09):	0%
	1.011.000	1. <i>Tractors</i> ikkontrollati minn min ikun miexi magħhom .....	0%
	1.012.000	2. <i>Tractors</i> tat-triq għal <i>semi-trailers</i> .....	0%
	1.013.000	3. <i>Truck-lying tractors</i> .....	0%
	1.014.000	4. Ohrajn .....	0%
87.02		<i>Karozzi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:</i>	
	1.021.000	1. <i>Scheduled buses</i> .....	6%
	1.022.000	2. <i>Unscheduled buses u coaches</i> .....	24%
	1.023.000	3. <i>Minibuses</i> għall-ġarr ta' passiġġieri bi hlas .....	21%
	1.024.000	4. <i>Midibuses u minibuses</i> privati b'makna:	
	1.024.001	4.1. ta' ċilindrata ta' mhux aktar minn 1500cc .....	50:5%

## C 1804

	1.024.002	4.2. ta' ċilindrata ta' aktar minn 1500cc .....	60%
	1.024.003	4.3. oħrajn .....	60%
	1.025.000	5. Oħrajn:	
	1.025.001	5.1. Vannijiet għall-garr ta' għax-il persuna, inkluż is-sewwiq:	
	1.025.010	5.1.1. għal użu bħala vettura misjuqa minn <i>chauffeur</i> .....	30%
	1.025.020	5.1.2. vetturi oħrajn bil-makna:	
	1.025.021	5.1.2.1. ta' ċilindrata ta' mhux aktar minn 1500cc .....	50.5%
	1.025.022	5.1.2.2. ta' ċilindrata ta' aktar minn 1500cc ...	60%
	1.025.050	5.2. Oħrajn .....	60%
87.03		<b>Karozzi bil-mutur u vetturi oħra bil-mutur mahsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:</b>	
	1.031.000	1. Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ, karozzi għall- <i>golf</i> u vetturi simiti .....	50.5%
	1.032.000	2. Vetturi oħra, b'makna ta' kombustjoni interna li tixghel bi <i>spark</i> /b'kombressjoni:	
	1.032.001	2.1 ta' ċilindrata ta' mhux aktar minn 1000cc:	
	1.032.002	2.1.1 <i>Chassis</i> iffittjati b'makna u kabina .....	50.5%
	1.032.005	2.1.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwiq u fi pjattaforma ta' wara mingħajr armar .....	50.5%
	1.032.010	2.1.3 Vetturi oħra, godda:	
	1.032.011	2.1.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.012	2.1.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
	1.032.013	2.1.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
	1.032.014	2.1.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	50.5%
	1.032.015	2.1.3.1.4 oħrajn .....	50.5%
	1.032.020	2.1.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
	1.032.030	2.1.3.3 <i>Taxi-cars</i> .....	20%

1.032.035	2.1.3.4 Karozzi tat-tliqlaq u <i>go-karts</i> .....	6.5%
1.032.040	2.1.3.5 Ghal użu ichor .....	50.5%
1.032.050	2.1.4 Vetturi oħra, użati:	
1.032.051	2.1.4.1 Ghal użu bhala vetturi bil-mutur għall-kiri:	
1.032.052	2.1.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% izda mhux inqas minn Lm640 kull vettura
1.032.053	2.1.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir .....	30% izda mhux inqas minn Lm640 kull vettura
1.032.054	2.1.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul .....	50.5% izda mhux inqas minn Lm1070 kull vettura
1.032.055	2.1.4.1.4 oħrajn .....	50.5% izda mhux inqas minn Lm1070 kull vettura
1.032.060	2.1.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% izda mhux inqas minn Lm1030 kull vettura
1.032.070	2.1.4.3 <i>Taxi-cars</i> .....	20% izda mhux inqas minn Lm430 kull vettura
1.032.075	2.1.4.4 Karozzi tat-tliqlaq u <i>go-karts</i> .....	6.5%
1.032.080	2.1.4.5 Għal użu ichor:	
1.032.081	2.1.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entità approvata mill-Awtorità:	
1.032.082	2.1.4.5.1.1 vetturi manifatturati qabel jew fil-wieġed u tletin ta' Diċembru 1950 .....	11% izda mhux inqas minn Lm235 kull vettura

1.032.083	2.1.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	25.5% iżda mhux inqas minn Lm540 kull vettura
1.032.084	2.1.4.5.2 oħrajn .....	50.5% iżda mhux inqas minn Lm1070 kull vettura
1.032.101	2.2 Ta' ċilindrata ta' aktar minn 1000cc iżda mhux aktar minn 1300cc:	
1.032.102	2.2.1 <i>Chassis</i> iffittjati b'makna u kabina .....	50.5%
1.032.105	2.2.2 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 ariħar .....	50.5%
1.032.110	2.2.3 Vetturi oħra, godda:	
1.032.111	2.2.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.112	2.2.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.113	2.2.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.114	2.2.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	50.5%
1.032.115	2.2.3.1.4 oħrajn .....	50.5%
1.032.120	2.2.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
1.032.130	2.2.3.3 <i>Taxi-cars</i> .....	20%
1.032.135	2.2.3.4 Karozzi tat-tlielaq u <i>go-karts</i> .....	6.5%
1.032.140	2.2.3.5 Għal użu iħor .....	50.5%
1.032.150	2.2.4 Vetturi oħra, użati:	
1.032.151	2.2.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.152	2.2.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% iżda mhux inqas minn Lm810 kull vettura

1.032.153	2.2.4.1.2 vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir .....	30% izda mhux inqas minn Lm810 kull vettura
1.032.154	2.2.4.1.3 vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul .....	50.5% izda mhux inqas minn Lm1350 kull vettura
1.032.155	2.2.4.1.4 ohrajn .....	50.5% izda mhux inqas minn Lm1350 kull vettura
1.032.160	2.2.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet rotli li jkollhom il-karatteristika ta' vettura bil-motur ta' din is-subintestatura .....	48.5% izda mhux inqas minn Lm1300 kull vettura
1.032.170	2.2.4.3 <i>Taxi-cars</i> .....	20% izda mhux inqas minn Lm540 kull vettura
1.032.175	2.2.4.4 Karozzi tat-tlietlaq u <i>go-karts</i> .....	6.5%
1.032.180	2.2.4.5 Ghal użu ichor:	
1.032.181	2.2.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.032.182	2.2.4.5.1.1 vetturi manifatturati qabel jew fit-wiehed u tletin ta' Diċembru 1950 .....	11% izda mhux inqas minn Lm300 kull vettura
1.032.183	2.2.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	25.5% izda mhux inqas minn Lm685 kull vettura
1.032.184	2.2.4.5.2 ohrajn .....	50.5% izda mhux inqas minn Lm1350 kull vettura
1.032.201	2.3 Ta' ċilindrata ta' aktar minn 1300cc izda mhux aktar minn 1500cc:	
1.032.202	2.3.1 <i>Chassis</i> iffittjati b'inakna u kabina .....	53%

1.032.205	2.3.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwiq u fi pjattaforma ta' wara minghajr ammar .....	53%
1.032.210	2.3.3 Vetturi oħra, ġodda:	
1.032.211	2.3.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.212	2.3.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.213	2.3.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.214	2.3.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	53%
1.032.215	2.3.3.1.4 oħrajn .....	53%
1.032.220	2.3.3.2 Ambulanzi, vanniġiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
1.032.230	2.3.3.3 <i>Taxi-cars</i> .....	20%
1.032.235	2.3.3.4 Karozzi tat-tlielaq u <i>go-karts</i> .....	6.5%
1.032.240	2.3.3.5 Għal użu ieħor .....	53%
1.032.250	2.3.4 Vetturi oħra, użati:	
1.032.251	2.3.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.252	2.3.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% izda mhux inqas minn Lm900 kull vettura
1.032.253	2.3.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30% izda mhux inqas minn Lm900 kull vettura
1.032.254	2.3.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	53% izda mhux inqas minn Lm1600 kull vettura
1.032.255	2.3.4.1.4 oħrajn .....	53% izda mhux inqas minn Lm1600 kull vettura

1.032.260	2.3.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karakteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% izda mhux inqas minn Lm1460 kull vettura
1.032.270	2.3.4.3 <i>Taxi-cars</i> .....	20% izda mhux inqas minn Lm610 kull vettura
1.032.275	2.3.4.4 Karozzi tat-tliclaq u <i>go-karts</i> .....	6.5%
1.032.280	2.3.4.5 Ghal użu ichor .....	
1.032.281	2.3.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entità approvat mill-Awtorità:	
1.032.282	- 2.3.4.5.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	11% izda mhux inqas minn Lm335 kull vettura
1.032.283	2.3.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	26.5% izda mhux inqas minn Lm800 kull vettura
1.032.284	2.3.4.5.2 ohrajn .....	53% izda mhux inqas minn Lm1600 kull vettura
1.032.301	2.4 Ta' ċilindrata ta' aktar minn 1500cc Izda mhux aktar minn 1800cc:	
1.032.302	2.4.1 <i>Chassis</i> iffittjati b'makna u kabina .....	60%
1.032.305	2.4.2 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 annar .....	60%
1.032.310	2.4.3 Vetturi oħra, ġodda:	
1.032.311	2.4.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
1.032.312	2.4.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.313	2.4.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.314	2.4.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	60%

C 1810

1.032.315	2.4.3.1.5 oħrajn .....	60%
1.032.320	2.4.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
1.032.330	2.4.3.3 <i>Taxi-cars</i> .....	20%
1.032.335	2.4.3.4 Karozzi tat-tlielaq-u <i>go-karts</i> .....	6.5%
1.032.340	2.4.3.5 Għal użu ieħor .....	60%
1.032.350	2.4.4 Vetturi oħra, użati:	
1.032.351	2.4.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.352	2.4.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% iżda mhux inqas minn Lm1390 kull vettura
1.032.353	2.4.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30% iżda mhux inqas minn Lm1390 kull vettura
1.032.354	2.4.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	60% iżda mhux inqas minn Lm2770 kull vettura
1.032.355	2.4.4.1.4 oħrajn .....	60% iżda mhux inqas minn Lm2770 kull vettura
1.032.360	2.4.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% iżda mhux inqas minn Lm2240 kull vettura
1.032.370	2.4.4.3 <i>Taxi-cars</i> .....	20% iżda mhux inqas minn Lm930 kull vettura
1.032.375	2.4.4.4 Karozzi tat-tlielaq u <i>go-karts</i> .....	6.5%
1.032.380	2.4.4.5 Għal użu ieħor:	

1.032.381	2.4.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entì approvat mill-Awtorità:	
1.032.382	2.4.4.5.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	16.5% izda mhux inqas minn Lm765 kull vettura
1.032.383	2.4.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	30% izda mhux inqas minn Lm1390 kull vettura
1.032.384	2.4.4.5.2 ohrajn .....	60% izda mhux inqas minn Lm2770 kull vettura
1.032.401	2.5 Ta' ċilindrata ta' aktar minn 1800cc izda mhux aktar minn 2000cc:	
1.032.402	2.5.1 <i>Chassis</i> iffittjati b'makna u kabina .....	65%
1.032.405	2.5.2 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 .....	65%
1.032.410	2.5.3 Vetturi ohra, godda:	
1.032.411	2.5.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
1.032.412	2.5.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.413	2.5.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.414	2.5.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	65%
1.032.415	2.5.3.1.4 ohrajn .....	65%
1.032.420	2.5.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
1.032.430	2.5.3.3 <i>Taxi-car</i> .....	20%
1.032.435	2.5.3.4 Karozzi tat-tliċlaq u <i>go-karts</i> .....	6.5%
1.032.440	2.5.3.5 Għal użu ieħor .....	65%
1.032.450	2.5.4 Vetturi ohra, użati:	

1.032.451	2.5.4.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
1.032.452	2.5.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% iżda mhux inqas minn Lm1850 kull vettura
1.032.453	2.5.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30% iżda mhux inqas minn Lm1850 kull vettura
1.032.454	2.5.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	65% iżda mhux inqas minn Lm4000 kull vettura
1.032.455	2.5.4.1.4 ohrajn .....	65% iżda mhux inqas minn Lm4000 kull vettura
1.032.460	2.5.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet rotli li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% iżda mhux inqas minn Lm2990 kull vettura
1.032.470	2.5.4.3 <i>Taxi-cars</i> .....	20% iżda mhux inqas minn Lm1230 kull vettura
1.032.475	2.5.4.4 Karozzi tat-tlietlaq u <i>go-karts</i> .....	6.5%
1.032.480	2.5.4.5 Għal użu iċhor:	
1.032.481	2.5.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.032.482	2.5.4.5.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1950 .....	16.5% iżda mhux inqas minn Lm1020 kull vettura
1.032.483	2.5.4.5.1.2 vetturi manifatturati fi-cwweġ ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	32.5% iżda mhux inqas minn Lm2000 kull vettura

1.032.484	2.5.4.5.2 ohrajn .....	65% izda mhux inqas minn Lm4000 kull vettura
1.032.501	2.6 Ta' cilindrata ta' mhux aktar minn 2000cc izda mhux aktar minn 2500cc:	
1.032.502	2.6.1 <i>Chassis</i> iffittjati b'makna u kabina .....	75%
1.032.505	2.6.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwiq u fi pjattaforma ta' wara minghajr armar .....	75%
1.032.510	2.6.3 Vetturi ohra, godda:	
1.032.511	2.6.3.1 Ghal uzu bhala vetturi bil-mutur ghall- kiri:	
1.032.512	2.6.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.513	2.6.3.1.2 vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir .....	30%
1.032.514	2.6.3.1.3 vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul .....	75%
1.032.515	2.6.3.1.4 ohrajn .....	75%
1.032.520	2.6.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet rotj li jkollhom il-karakteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5%
1.032.530	2.6.3.3 <i>Taxi-cars</i> .....	20%
1.032.535	2.6.3.4 Karozzi tat-tliclaq u <i>go-karts</i> .....	6.5%
1.032.540	2.6.3.5 Ghal uzu ichor .....	75%
1.032.550	2.6.4 Vetturi ohra, uzati:	
1.032.551	2.6.4.1 Ghal uzu bhala vetturi bil-mutur ghall- kiri:	
1.032.552	2.6.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% izda mhux inqas minn Lm2800 kull vettura
1.032.553	2.6.4.1.2 vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir .....	30% izda mhux inqas minn Lm2800 kull vettura

1.032.554	2.6.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	75% izda mhux inqas minn Lm7000 kull vettura
1.032.555	2.6.4.1.4 oħrajn .....	75% izda mhux inqas minn Lm7000 kull vettura
1.032.560	2.6.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karakteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% izda mhux inqas minn Lm4600 kull vettura
1.032.570	2.6.4.3 <i>Taxi-cars</i> .....	20% izda mhux inqas minn Lm1870 kull vettura
1.032.575	2.6.4.4 Karozzi tat-tlietlaq u <i>go-karts</i> .....	6.5%
1.032.580	2.6.4.5 Għal uzu ieħor:	
1.032.581	2.6.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.032.582	2.6.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1950 .....	16.5% izda mhux inqas minn Lm1540 kull vettura
1.032.583	2.6.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara izda mhux wara l-wieħed u tletin ta' Diċembru 1970 .....	37.5% izda mhux inqas minn Lm3500 kull vettura
1.032.584	2.6.4.5.2 oħrajn .....	75% izda mhux inqas minn Lm7000 kull vettura
1.032.601	2.7 Ta' ċilindrata ta' mhux aktar minn 2500cc izda aktar minn 3000cc:	
1.032.602	2.7.1 <i>Chassis</i> iffitjati b'makna u kabina .....	75%
1.032.605	2.7.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffitjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u li pjattaforma ta' wara mingħajr armar .....	75%

1.032.610	2.7.3 Vetturi oħra, godda.	
1.032.611	2.7.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.612	2.7.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.613	2.7.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.614	2.7.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	75%
1.032.615	2.7.3.1.4 oħrajn .....	75%
1.032.620	2.7.3.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48,5%
1.032.630	2.7.3.3 <i>Taxi-cars</i> .....	20%
1.032.635	2.7.3.4 Karozzi tat-tlietlaq u <i>go-karts</i> .....	6,5%
1.032.640	2.7.3.5 Għal użu ieħor .....	75%
1.032.650	2.7.4 Vetturi oħra, użati:	
1.032.651	2.7.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.652	2.7.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% izda mhux inqas minn Lm3200 kull vettura
1.032.653	2.7.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30% izda mhux inqas minn Lm3200 kull vettura
1.032.654	2.7.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	75% izda mhux inqas minn Lm8000 kull vettura
1.032.655	2.7.4.1.4 oħrajn .....	75% izda mhux inqas minn Lm8000 kull vettura
1.032.660	2.7.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48,5% izda mhux inqas minn Lm5200 kull vettura

1.032.670	2.7.4.3 <i>Taxi-cars</i> .....	20% iżda mhux inqas minn Lm2140 kull vettura
1.032.675	2.7.4.4 Karozzi tat-tliċlaq u <i>go-karts</i> .....	6,5%
1.032.680	2.7.4.5 Għal użu ieħor:	
1.032.681	2.7.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.032.682	2.7.4.5.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1950 .....	16,5% iżda mhux inqas minn Lm1760 kull vettura
1.032.683	2.7.4.5.1.2 vetturi manifatturati fl- cwvel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	37,5% iżda mhux inqas minn Lm4000 kull vettura
1.032.684	2.7.4.5.2 oħrajn .....	75% iżda mhux inqas minn Lm8000 kull vettura
1.032.701	2.8 Ta' ċilindrata ta' aktar minn 3000cc:	
1.032.702	2.8.1 <i>Chassis</i> iffittjati b'makna u kabina .....	75%
1.032.705	2.8.2 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 .....	75%
1.032.710	2.8.3 Vetturi oħra, godda:	
1.032.711	2.8.3.1 Għal użu bħala vetturi bil-mutur għall- kiri:	
1.032.712	2.8.3.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30%
1.032.713	2.8.3.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30%
1.032.714	2.8.3.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	75%
1.032.715	2.8.3.1.4 oħrajn .....	75%
1.032.720	2.8.3.2 Ambulanzi, vanniġiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48,5%

1.032.730	2.8.3.3 <i>Taxi-cars</i> .....	20%
1.032.735	2.8.3.4 Karozzi tat-tlielaq u <i>go-karts</i> .....	6.5%
1.032.740	2.8.3.5 Ghal użu ieħor .....	75%
1.032.750	2.8.4 Vetturi oħra, użati:	
1.032.751	2.8.4.1 Ghal użu bħala vetturi bil-mutur għall-kiri:	
1.032.752	2.8.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% iżda mhux aktar minn Lm4000 kull vettura
1.032.753	2.8.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	30% iżda mhux aktar minn Lm4000 kull vettura
1.032.754	2.8.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	75% iżda mhux aktar minn Lm10000 kull vettura
1.032.755	2.8.4.1.4 oħrajn .....	75% iżda mhux aktar minn Lm10000 kull vettura
1.032.760	2.8.4.2 Ambulanzi, vannijiet tal-habs, karozzi tal-mejtn, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura .....	48.5% iżda mhux aktar minn Lm6500 kull vettura
1.032.770	2.8.4.3 <i>Taxi-cars</i> .....	20% iżda mhux inqas minn Lm2700 kull vettura
1.032.775	2.8.4.4 Karozzi tat-tlielaq u <i>go-karts</i> .....	6.5%
1.032.780	2.8.4.5 Ghal użu ieħor:	
1.032.781	2.8.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn entità approvat mill-Awtorità:	
1.032.782	2.8.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1950 .....	16.5% iżda mhux inqas minn Lm2200 kull vettura

C 1818

1.032.783	2.8.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	37,5% iżda mhux inqas minn Lm5000 kull vettura
1.032.784	2.8.4.5.2 oħrajn .....	75% iżda mhux inqas minn Lm10000 kull vettura
1.033.000	3. Vetturi elettrici:	
1.033.010	3.1 vetturi elettrici misjuqa bil-batterija .....	0%
1.033.020	3.2 vetturi elettrici ibridi bil-petrol (jew <i>diesel</i> ) .....	16,5%
1.034.000	4. Oħrajn:	
1.034.010	4.1 <i>Chassis</i> iffittjati b'makna u kabina .....	60%
1.034.020	4.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u li pjattaforma ta' wara minghajr armar .....	60%
1.034.030	4.3 Oħrajn:	
1.034.040	4.3.1 Godda .....	60%
1.034.050	4.3.2 Oħrajn .....	60%
87.04	Vetturi bil-mutur għall-garr ta' oġġetti:	
	1. <i>Dumpers</i> magħmula għall-użu f'barra mill- <i>highways</i> :	
1.041.001	1.1 <i>Dumpers</i> ta' piż hafif .....	31%
1.042.001	1.2 Oħrajn:	
1.042.010	1.2.1 <i>Chassis</i> iffittjati b' makna u kabina .....	57,5% iżda mhux inqas minn Lm1480 kull vettura
1.042.020	1.2.2 Oħrajn .....	57,5% iżda mhux inqas minn Lm1610 kull vettura
	2. Oħrajn, b' makna bil- <i>pistons</i> ta' kombustjoni interna li tiqgħel b'kombressjoni ( <i>diesel</i> jew <i>semi-diesel</i> ):	
1.043.000	2.1 piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	

1.043.001	2.1.1 <i>Chassis</i> iffittjati b' makna u kabina .....	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.043.010	2.1.2 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 .....	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.043.020	2.1.3 Ohrajn:	
1.043.025	2.1.3.1 Ġodda .....	57.5%
1.043.030	2.1.3.2 Ohrajn:	
1.043.031	2.1.3.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entità approvat mill-Awtorità:	
1.043.032	2.1.3.2.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1950 .....	10.5% iżda mhux inqas minn Lm270 kull vettura
1.043.033	2.1.3.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1970 .....	28.5% iżda mhux inqas minn Lm735 kull vettura
1.043.034	2.1.3.2.2 ohrajn .....	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.044.000	2.2 piż gross tal-vettura ta' aktar minn 5 tunnellati iżda mhux aktar minn 20 tunnellata:	
1.044.001	2.2.1 <i>Chassis</i> iffittjati b' makna u kabina:	
1.044.010	2.2.1.1 Ġodda .....	36%
1.044.020	2.2.1.2 Ohrajn .....	57.5% iżda mhux inqas minn Lm1480 kull vettura
1.044.030	2.2.2 Ohrajn:	
1.044.040	2.2.2.1 Ġodda .....	57.5%
1.044.050	2.2.2.2 Ohrajn:	

1.044.051	2.2.2.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entii approvat mill-Awtorit�:	
1.044.052	2.2.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Di�cembri 1950 .....	10.5% i�da mhux inqas minn Lm540 kull vettura
1.044.053	2.2.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara i�da mhux wara l-wiehed u tletin ta' Di�cembri 1970 .....	28.5% i�da mhux inqas minn Lm1470 kull vettura
1.044.054	2.2.2.1.2 ohrajn .....	57.5% i�da mhux inqas minn Lm2960 kull vettura
1.045.000	2.3 pi� gross tal-vettura ta' aktar minn 20 tunnellata:	
1.045.001	2.3.1 <i>Chassis</i> iffittjati b' makna u kabina:	
1.045.010	2.3.1.1 Godda .....	36%
1.045.020	2.3.1.2 Ohrajn .....	57.5% i�da mhux inqas minn Lm1890 kull vettura
1.045.030	2.3.2 Ohrajn:	
1.045.040	2.3.2.1 Godda .....	57.5%
1.045.050	2.3.2.2 Ohrajn:	
1.045.051	2.3.2.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn entii approvat mill-Awtorit�:	
1.045.052	2.3.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Di�cembri 1950 .....	10.5% i�da mhux inqas minn Lm585 kull vettura
1.043.053	2.3.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara i�da mhux wara l-wiehed u tletin ta' Di�cembri 1970 .....	28.5% i�da mhux inqas minn Lm1585 kull vettura

1.045.054	2.3.2.1.2 ohrajn .....	57,5% izda mhux inqas minn Lm3190 kull vettura
3. Ohrajn, b' makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel bi <i>spark</i> :		
1.046.000	3.1 piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
1.046.010	3.1.1 <i>Chassis</i> iffittjati b' makna u kabina .....	57,5% izda mhux inqas minn Lm1480 kull vettura
1.046.020	3.1.2 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 .....	57,5% izda mhux inqas minn Lm1480 kull vettura
1.046.030	3.1.3 Ohrajn:	
1.046.040	3.1.3.1 Ġodda .....	57,5%
1.046.050	3.1.3.2 Ohrajn:	
1.046.051	3.1.3.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati-bhala tali minn enti approvat mill-Awtorità:	
1.046.052	3.1.3.2.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1950 .....	10,5% izda mhux inqas minn Lm270 kull vettura
1.046.053	3.1.3.2.1.2 vetturi manifatturati fl- ewwel ta' Jannar 1951 jew wara izda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	28,5% izda mhux inqas minn Lm735 kull vettura
1.046.054	3.1.3.2.2 ohrajn .....	57,5% izda mhux inqas minn Lm1480 kull vettura
1.047.000	3.2 piż gross tal-vettura ta' aktar minn 5 tunnellati:	
1.047.010	3.2.1 <i>Chassis</i> iffittjati b' makna u kabina:	
1.047.020	3.2.1.1 Ġodda .....	36%

1.047.030	3.2.1.2 Ohrajn:	57.5% iżda mhux inqas minn L.m1480 kull vettura
1.047.040	3.2.2 Ohrajn:	
1.047.050	3.2.2.1 Godda .....	57.5%
1.047.060	3.2.2.2 Ohrajn:	
1.047.061	3.2.2.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.047.062	3.2.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	10.5% iżda mhux inqas minn L.m540 kull vettura
1.047.063	3.2.2.2.1.2 vetturi manifatturati fl- ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	28.5% iżda mhux inqas minn L.m1470 kull vettura
1.047.064	3.2.2.2.2 ohrajn .....	57.5% iżda mhux inqas minn L.m2960 kull vettura
	4. Ohrajn:	
1.048.010	4.1 <i>Chassis</i> iffittjati b' makna u kabina .....	57.5%
1.048.020	4.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss fl' <i>kabina</i> tas-sewwieq u li pjattaforma ta' wara minghajr armar .....	57.5%
1.048.030	4.3 Ohrajn:	
1.048.040	4.3.1 Godda .....	57.5%
1.048.050	4.3.2 Ohrajn .....	57.5% iżda mhux inqas minn L.m3190 kull vettura

87.05

Vetturi bil-mutur għal skopijiet speċjali minbarra dawk mahsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, *breakdown lorries*, *lorries* tal-gruwa, vetturi tat-tifi tan-nar, *lorries* tal-*mixers* tal-konkos, *lorries* għal knis tat-toroq, *lorries* tal-bexx, hwienet tas-xogġol ambulanti, *units* tar-radjoloġija ambulanti);

1.051.000	1. <i>Lorries</i> tal-gruwa .....	0%
1.052.000	2. <i>Drilling derricks</i> ambulanti .....	0%
1.053.000	3. Vetturi tal-tifi tan-nar .....	0%
1.054.000	4. <i>Lorries</i> tal- <i>mixers</i> tal-konkos .....	0%
1.055.000	5. Ohrajn:	0%
1.055.010	5.1. <i>Breakdown lorries</i> .....	0%
1.055.020	5.2. Vetturi li jippumpjaw il-konkos .....	0%
1.055.030	5.3. Ohrajn .....	0%
87.06	<b>Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nru. 87.01 sa 87.05:</b>	
1.061.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09) .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.01
1.062.000	2. Għal vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.02

1.063.000	3. Għal karozzi bil-mutur u vetturi bil-mutur oħra maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.03
1.064.000	4. Għal vetturi bil-mutur għall-garr ta' oġġetti .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.04
1.065.000	5. Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tas-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti) .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.05
87.07	<b>Bodies (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05</b>	
1.071.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09) .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.01

1.072.000	2. Għal vetturi bil-mutur għall-garr ta' għaxar persuni jew aktar, inkluż is-sewwieq .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.02
1.073.000	3. Għal karozzi bil-mutur u vetturi bil-mutur oħra maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlietlaq .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.03
1.074.000	4. Għal vetturi bil-mutur għall-garr ta' oġġetti .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.04
1.075.000	5. Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tas-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti) .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.05

87.08

Partijiet u aċċessorji tal-vetturi bil-mutur ta' l-intestaturi Nri. 87.01 sa 87.05

1.081.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09):	
1.081.001	1.1 <i>Frames</i> tač- <i>chassis</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.01
1.081.010	1.2 Ohrajn .....	0%
1.082.000	2. Għal vetturi bil-motur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
1.082.001	2.1 <i>Frames</i> tač- <i>chassis</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.02
1.082.010	2.2 Ohrajn .....	0%
1.083.000	3. Għal karozzi bil-motur u vetturi bil-motur ohra maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karozzi tat-tliċlaq:	
1.083.001	3.1 <i>Frames</i> tač- <i>chassis</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.03
1.083.010	3.2 Ohrajn .....	0%

1.084.000	4. Għal vetturi bil-mutur għall-ġarr ta' ogġetti:	
1.084.001	4.1 <i>Frames tač-chassis</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.04
1.084.010	4.2 Ohrajn .....	0%
1.085.000	5. Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' ogġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tas-xogħol ambulanti, <i>units</i> tar-radijoloġija ambulanti):	
1.085.001	5.1 <i>Frames tač-chassis</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.05
1.085.010	5.2 Ohrajn .....	0%
87.09	1.091.000 Trakkijiet tax-xogħol, <i>self-propelled</i> , mhux iffittjati b'tagħmir għall-irfiegħ, tat-tipi wżati fil-fabbriki, mhażen, arki tad-dokk jew arjuporti għat-trasport ta' ogġetti f'distanzi qosra; <i>tractors</i> tat-tip użati fuq pjattaformi ta' l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi nisemmija hawn fuq .....	0%
87.10	1.101.000 Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi .....	0%
87.11	<i>Motor cycles</i> (inklużi <i>mopeds</i> ) u <i>cycles</i> iffittjati b' mutur awżiljarju, <i>bis-side-cars</i> jew mingħajrhom; <i>side-cars</i> :	
1.111.000	1. B' makna bil- <i>pistons</i> reċiproċi b' kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
1.111.010	1.1 <i>Cycles</i> iffittjati b' mutur awżiljarju:	

1.111.011	1.1.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.111.012	1.1.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6.5%
1.111.013	1.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	14.5%
1.111.014	1.1.2 ohrajn .....	28.5%
1.111.020	1.2 Ohrajn:	
1.111.021	1.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.111.022	1.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6.5% iżda mhux inqas minn Lm11 kull vettura
1.111.023	1.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	14.5% iżda mhux inqas minn Lm23 kull vettura
1.111.024	1.2.2 ohrajn .....	28.5% iżda mhux inqas minn Lm45 kull vettura
1.112.000	2. B'makna bil- <i>pistons</i> reċiproci b'kombustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
1.112.010	2.1 <i>Cycles</i> iffitjati b'motur awżiljarju:	
1.112.011	2.1.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.112.012	2.1.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6.5%
1.112.013	2.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	14.5%
1.112.014	2.1.2 ohrajn .....	28.5%
1.112.020	2.2 Ohrajn:	
1.112.030	2.2.1 B'ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 125cc:	

1.112.031	2.2.1.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.112.032	2.2.1.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6,5% iżda mhux inqas minn Lm20 kull vettura
1.112.033	2.2.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	14,5% iżda mhux inqas minn Lm44 kull vettura
1.112.034	2.2.1.2 oħrajn .....	28,5% iżda mhux inqas minn Lm85 kull vettura
1.112.040	2.2.2 B'ċilindrata ta' aktar minn 125cc iżda mhux aktar minn 250cc:	
1.112.041	2.2.2.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.112.042	2.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6,5% iżda mhux inqas minn Lm30 kull vettura
1.112.043	2.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970 .....	21% iżda mhux inqas minn Lm98 kull vettura
1.112.044	2.2.2.2 oħrajn .....	42% iżda mhux inqas minn Lm195 kull vettura
1.113.000	3. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 250cc iżda mhux aktar minn 500cc:	
1.113.001	3.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.113.002	3.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950 .....	6,5% iżda mhux inqas minn Lm36 kull vettura

1.113.003	3.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	21% iżda mhux inqas minn Lm115 kull vettura
1.113.004	3.2 oħrajn .....	42% iżda mhux inqas minn Lm230 kull vettura
1.114.000	4. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 500cc iżda mhux aktar minn 800cc:	
1.114.001	4.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.114.002	4.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1950 .....	6.5% iżda mhux inqas minn Lm47 kull vettura
1.114.003	4.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	21% iżda mhux inqas minn Lm150 kull vettura
1.114.004	4.2 oħrajn .....	42% iżda mhux inqas minn Lm300 kull vettura
1.115.000	5. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 800cc:	
1.115.001	5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.115.002	5.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1950 .....	6.5% iżda mhux inqas minn Lm98 kull vettura
1.115.003	5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1970 .....	21% iżda mhux inqas minn Lm315 kull vettura
1.115.004	5.2 oħrajn .....	42% iżda mhux inqas minn Lm630 kull vettura
1.116.000	6. <i>Motor cycles</i> elettriki li jnsaq bil-batterija .....	0%

	1.117.000	7. Oħrajn .....	42%
87.13	1.131.000	<i>Carriages</i> ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament .....	0%
87.14		<b>Partijiet u aċċessorji tal-vetturi ta' l-intestaturi H.S. Nri. 87.11 sa 87.13:</b>	
	1.141.000	1. Għal <i>motor cycles</i> (inklużi <i>mopeds</i> ) u <i>cycles</i> iffittjati b'mutur awżiljarju, bis- <i>side-cars</i> jew minghajrhom; <i>side-cars</i> .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 7 skond in-numru tal-Kodiċi H.S. 87.11
	1.142.000	2. Għal <i>carriages</i> ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament .....	Dik ir-rata ta' taxxa hekk kif tapplika skond in-Numru tal-Kodiċi H.S. 87.13."

## TAQSIMA VII

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

Emenda ta' l-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(2) (a) Id-disposizzjonijiet ta' l-artikolu 47 għandhom jibdew ischħu fl-1 ta' Jannar, 2002 u għandhom japplikaw għar-rigward ta' scena ta' stima li tibda fi jew wara l-1 ta' Jannar, 2003.

(b) Id-disposizzjonijiet tal-paragrafu (a) ta' l-artikolu 40 u ta' l-artikolu 41 għandhom jibdew ischħu f'dik id-data li l-Ministru responsabbli għall-finanzi jista' b'avviż fil-Gazzetta jistabbilixxi.

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

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

(a) is-subartikolu (3) tiegħu għandu jiġi sostitwit b'dan is-subartikolu ġdid li ġej:

"(3) Ebda haġa li tinsab f'dan l-artikolu ma għandha tipprevjeni l-kxif lil xi rappreżentant awtorizzat

ta' xi Gvern ichor ta' dik l-informazzjoni li tkun mehtieġa li tinkixef skond -

(a) kull arrangament magħmul taht l-artikolu 76 ta' l-Att dwar it-Taxxa fuq l-*Income* inkluż il-kxif ta' dawk il-fatti li jistghu jkunu mehtieġa biex jista' jkun hemm helsien kif kif imiss li jinghata f'Malta jew band'ohra taht kull tali arrangament jew taht l-artikolu 89 ta' l-Att dwar it-Taxxa fuq l-*Income*;

(b) kull arrangament ichor bejn Malta u Stati ohra jew l-awtoritajiet tagħhom tat-taxxa li jkun jipprovdi għal skambju reċiproku ta' informazzjoni għal finijiet ta' taxxa."; u

(b) fis-subartikolu (4) tiegħu, minflok il-kliem "li jkun jinsab f'xi prospett ipprezentat skond l-artikolu 10 ta' dan l-Att" għandhom jiġu sostitwiti l-kliem "li jkun jinsab f'xi prospett ipprezentat skond l-artikoli 10, 21 jew 23".

Zieda ta' l-artikolu 10A ġdid ma' l-Att prinċipali.

41. Minnufih wara l-artikolu 10 ta' l-Att prinċipali għandu jidhol dan l-artikolu ġdid li ġej:

"Kummissarju jista' jitlob informazzjoni

10A. Il-Kummissarju jista', kull meta u kemm-il darba huwa jqis li jkun mehtieġ, javża bil-miktub lil persuna biex tagħtih, fi żmien raġonevoli li jissemma f'dak l-avviż, li ma jkunx ta' inqas minn tletin ġurnata, dik l-informazzjoni li tista' tkun mehtieġa sabiex tiġi pprovduta informazzjoni lil awtoritajiet barranin tat-taxxa fejn ikun hemm arrangamenti bejn Malta u l-Istat rispettiv jew l-awtoritajiet tiegħu tat-taxxa għall-iskambju reċiproku ta' informazzjoni għal finijiet ta' taxxa u fejn l-informazzjoni tkun tali li l-Kummissarju jista' jiġborha għall-finijiet ta' l-Atti dwar it-Taxxi."

Emenda ta' l-artikolu 14 ta' l-Att prinċipali.

42. Fl-artikolu 14 ta' l-Att prinċipali, minflok il-kliem "il-Kummissarju jista' jagħti avviż" għandhom jiġu sostitwiti l-kliem "il-Kummissarju jista', minkejja kull disposizzjoni ohra ta' dan l-Att jew ta' l-Att dwar it-Taxxa fuq l-*Income*, jagħti avviż".

Emenda ta' l-artikolu 23 ta' l-Att prinċipali.

43. L-artikolu 23 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "taht il-paragrafu (b) jew (d) tas-subartikolu (1)" għandhom jiġu sostitwiti l-kliem "taht is-subartikolu (1)(a), (b) jew (d)";

(b) fit-tieni proviso tas-subartikolu (3) tiegħu, minflok il-kliem "tal-persuna li tirċievi l-*income*." għandhom jiġu sostitwiti l-kliem "tal-persuna li tirċievi l-*income*"; u

(ċ) minnufih wara t-tieni proviso tas-subartikolu (3) tiegħu, għandu jiżdied dan il-proviso ġdid li ġej:

"Iżda wkoll id-disposizzjonijiet ta' dan is-subartikolu ma għandhomx japplikaw meta t-tnaqqis tat-taxxa li jsir taht dan l-artikolu jkun jirreferi għal *income* li jithallas taht l-artikolu 4(1)(a) ta' l-Att dwar it-Taxxa fuq l-*Income*, u li l-ammont ta' tnaqqis dwar dak l-*income* li jista' jiġi ordnat taht is-subartikolu (1) ta' dan l-artikolu ma jistax jeċċedi 15-il ċenteżmu għal kull Lira mill-*income* gross imhallsa u hadd ma jista' jintalab ihallas aktar taxxa dwar dak l-*income*, imma dak l-*income* għandu jiġi ddikjarat mill-persuna li lilha jithallas u kull *income* ichor ta' dik il-persuna għandu jitqies li jikkostitwixxi l-aħbar parti mill-*income* ta' dik il-persuna għal dik is-sena."

44. Fis-subartikolu (1) ta' l-artikolu 28 ta' l-Att prinċipali, minflok il-kliem "u kull avviz bħal dak" għandhom jiġu sostitwiti l-kliem "u kull avviz bħal dak, inkluża riċevuta li jkun sar il-ħlas tat-taxxa."

Emenda ta' l-artikolu 28 ta' l-Att prinċipali.

45. Minnufih wara s-subartikolu (3) ta' l-artikolu 31 ta' l-Att prinċipali, għandu jiżdied dan is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 31 ta' l-Att prinċipali.

"(3A) Meta tkun saret stima fiċ-ċirkostanzi msemmija fis-subartikolu (3) u l-prospett ikun għadu ma ġiex ikkunsinnat, il-Kummissarju jista' jagħmel stima taht id-disposizzjonijiet tas-subartikolu (5) fuq il-persuna involuta, mingħajr il-htieġa li jkun qabel avża lil dik il-persuna li tkun qed issir inkjesta dwar id-dikjarazzjonijiet ta' taxxa li jagħmel u kull passiv li jkollu."

46. Fis-subartikolu (1) ta' l-artikolu 44 ta' l-Att prinċipali, minflok il-kliem "stabbiliti fis-subartikoli (1) jew (2), fis-subartikolu (3)(a) u (b), fl-artikolu 43" għandhom jiġu sostitwiti l-kliem "stabbiliti fis-subartikoli (1), (1A) jew (2), fis-subartikolu (3)(a) u (b), fl-artikolu 42".

Emenda ta' l-artikolu 44 ta' l-Att prinċipali.

47. Fil-paragrafu (a) tat-tielet proviso tas-subartikolu (1) ta' l-artikolu 48 ta' l-Att prinċipali, wara l-kliem "taht l-artikolu 12 ta' l-Att dwar it-Taxxa fuq l-*Income*" għandhom jidhlu l-kliem "jew taht kull liġi oħra".

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

TAQSIMA VIII

Att dwar Dazju  
tas-Sisa.  
Kap 3X2.

48. (1) Din it-Taqsima tcmenda l-Att dwar Dazju tas-Sisa, u ghandha tingara u tiftichem haġa wahda ma' l-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima imscjjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima ghandhom jitqiesu li bdew ischhu fl-25 ta' Novembru, 2002.

Emenda tal-  
Tielet Skeda li  
tinsab ma' l-Att  
prinċipali.

49. It-Tielet Skeda li tinsab ma' l-Att prinċipali fl-ilsien Inġliż biss ghandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna "Rate of Excise Duty" tagħha dwar il-partita "Cigarettes", ghandu jidhol dan li ġej:

"53.1% of the retail price plus Lm0.07,7 but not less than Lm0.66,1 per packet of 20 jew part thereof";

(b) minflok il-kliem fil-kolonna "Rate of Excise Duty" tagħha dwar il-partita "Cigars and Cigarillos", ghandu jidhol dan li ġej:

"Lm5.00 per 1000 units"; u

(c) minflok il-kliem fil-kolonna "Rate of Excise Duty" tagħha dwar il-partita "Hand-rolling Tobacco", ghandu jidhol dan li ġej:

"Lm22.25 per kg.".

---

## SKEDA

(Artikolu 29)

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Import Duty	H.S. Code No.	Import Duty
150790 10 00	5.1	283640 00 00	5.5
150890 10 00	5.1	290312 00 00	6.2
151219 10 00	5.1	290410 00 00	5.5
151229 10 00	5.1	290512 00 00	5.5
151319 30 00	5.1	290911 00 00	5.5
151329 30 00	5.1	291211 00 00	5.5
151490 10 00	5.1	291411 00 00	5.5
151519 10 00	5.1	291412 00 00	5.5
151529 10 00	5.1	291521 00 00	6.6
151590 60 00	5.1	291533 00 00	5.5
151800 39 00	5.1	291534 00 00	5.5
160250 31 00	16.6	291560 19 00	5.5
160250 80 10	16.6	291570 25 00	5.5
160414 11 00	21	291619 80 00	6.5
160414 16 00	21	291711 00 00	6.5
160414 18 00	21	291812 00 00	6.5
160414 90 00	21	291813 00 00	6.5
160419 31 00	21	291815 00 00	6.5
160419 39 00	21	292390 00 00	6.5
160420 70 90	21	321290 39 00	6.5
210112 92 10	11.5	370130 00 00	6.5
280110 00 00	6.1	370243 00 00	6.5
280920 00 00	6.1	370244 00 00	6.5
281121 00 00	5.5	382311 00 00	5.1
281511 00 00	6.2	390110 10 00	7.1
281700 00 00	6.1	390110 90 00	7.1
281990 90 00	5.5	390120 90 00	7.1
282300 00 00	5.5	390130 00 00	7.1
282890 00 00	5.5	390210 00 00	7.1
283210 00 00	5.5	390220 00 00	7.1
283311 00 00	5.5	390230 00 00	7.1
283319 00 00	5.5	390290 90 00	7.1
283522 00 00	5.5	390311 00 00	7.1
283531 00 00	5.5	390319 00 00	7.1
283620 00 00	5.5	390320 00 00	7.1

L-Ewweł Kolonna H.S. Code No.	It-Tieni Kolonna Import Duty	L-Ewweł Kolonna H.S. Code No.	It-Tieni Kolonna Import Duty
390330 00 00	7.1	391220 19 00	6
390390 90 00	7.1	391220 90 00	6.5
390421 00 00	7.1	391231 00 00	6.5
390422 00 00	7.1	391239 10 00	6.5
390430 00 00	7.1	391239 80 00	6.5
390440 00 00	7.1	391290 10 00	6.4
390450 90 00	7.1	391290 90 00	6.5
390469 90 00	7.1	391390 10 00	6.5
390512 00 00	7.1	391390 20 00	7.1
390519 00 00	7.1	391390 30 00	7.1
390521 00 00	7.1	391390 80 00	7.1
390529 00 00	7.1	391400 00 00	6.5
390530 00 00	7.1	391590 91 00	6.5
390610 00 00	7.1	391590 93 00	6.5
390690 90 00	7.1	391590 99 00	6.5
390710 00 00	6.5	410411 10 90	5
390720 11 00	6.5	410419 10 90	5
390720 21 00	6.5	410441 19 00	6.5
390720 29 00	6.5	410449 19 00	6.5
390720 99 00	6.5	410711 19 00	6.5
390740 00 00	6.5	410711 90 00	6.5
390750 00 00	6.5	410712 11 00	6.5
390760 20 00	6.5	410712 19 00	6.5
390760 80 00	6.5	410712 91 00	5.5
390791 10 00	6.5	410712 99 00	6.5
390791 90 00	6.5	410719 10 00	6.5
390810 00 00	6.5	410719 90 00	6.5
390890 00 00	6.5	410791 10 00	6.5
390910 00 00	6.5	410791 90 00	6.5
390930 00 00	6.5	410792 10 00	5.5
390940 00 00	6.5	410792 90 00	6.5
390950 90 00	6.5	410799 10 00	6.5
391110 00 00	7.1	410799 90 00	6.5
391190 19 00	6.5	741300 91 00	5.2
391190 99 00	7.1	760110 00 00	6
391211 00 00	6.5	760410 90 00	7.5
391212 00 00	6.5	760421 00 00	7.5
391220 11 00	7.5	760429 90 00	7.5

L-ewwel Kolonna H.S. Code No.	It-Tieni Kolonna Import Duty	L-ewwel Kolonna H.S. Code No.	It-Tieni Kolonna Import Duty
852812 52 00	14	852812 66 00	14
852812 54 00	14	852812 72 00	14
852812 56 00	14	852812 76 00	14
852812 58 00	14	852812 81 00	14
852812 62 00	14	852812 89 00	14

### Għanijiet u Raġunijiet

L-għanijiet ta' dan l-Abbozz huma biex jimplimentaw diversi miżuri ta' l-estimi u biex implimentaw miżuri amministrattivi oħra.

**A BILL  
entitled**

*AN ACT to implement various budget measures and other administrative measures.*

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2003.

**PART I**

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into force on the 1<sup>st</sup> January, 2003.

Interpretation.  
Cap. 174.

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

Authority to raise loan.

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

Cap. 161.

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

Purpose.

5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of meeting excess

expenditure over revenue incurred in the Consolidated Fund during the years 2001 and 2002, and that projected to be incurred during the year 2003:

Provided that any amount borrowed under this Part in excess of the amount actually required for the said purposes and remaining as a balance in the Consolidated Fund at the end of 2003 shall be used to meet excess expenditure over revenue in the Consolidated Fund during the first subsequent year in which such excess is incurred.

## PART II

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

Amendment of  
the Income Tax  
Act.  
Cap. 123.

(2) (a) The provisions of paragraph (c) of article 21 and article 24 shall be deemed to have come into force on the 1<sup>st</sup> January, 2001 and shall apply with respect to any year of assessment commencing on or after 1<sup>st</sup> January 2002.

(b) The provisions of articles 9, paragraph (b) of article 10 and articles 12, 18 and 22 shall be deemed to have come into force on the 1<sup>st</sup> January, 2002 and shall apply with respect to any year of assessment commencing on or after 1<sup>st</sup> January 2003.

(c) The provisions of paragraph (a) of article 10 and paragraph (a) and (b) of article 21 shall come into force on the 1<sup>st</sup> January 2003 and shall apply with respect to any year of assessment commencing on or after 1<sup>st</sup> January 2004.

(d) The provisions of article 13 shall come into force on such date as the Minister responsible for finance may by notice in the Gazette appoint.

7. In the definition of "international trading company" in article 2 of the principal Act:

Amendment of  
article 2 of the  
principal Act.

(a) the words "trading activities, from Malta but not in Malta, with persons" shall be substituted by the words "trading activities with persons"; and

(b) the words "in so far as they are complementary to the carrying on of the said trading activities" shall be deleted; and

(c) immediately after paragraph (f) there shall be

inserted the following proviso to the definition –

"Provided that a company shall not be, in the year immediately preceding a year of assessment, an international trading company if it claims a benefit under any provision of a law, other than the Income Tax Acts, which has the effect of reducing its chargeable income or its rate of tax for the said year of assessment, and in such case, notwithstanding the provisions of article 52(8)(a), any ruling which had been notified under the provisions of article 52(5) shall become void. This proviso shall have effect notwithstanding that the relevant law deems that such benefit is granted under any of the provisions of the Income Tax Acts:".

Amendment of article 4 of the principal Act.

8. In paragraph (c) of subarticle (1) of article 4 of the principal Act for the words "premiums, interest or discounts" there shall be substituted the words "premiums, interest (which includes any gains from any sum of money in whatever currency deposited with a person carrying on the business of banking under the Banking Act in any account whatsoever) or discounts".

Amendment of article 12 of the principal Act.

9. Immediately after paragraph (s) of subarticle (1) of article 12 of the principal Act, there shall be inserted the following new paragraph:

"(t) any financial assistance, as determined by the Courts of Malta or as agreed by a public deed of personal separation under the authority of the Courts of Malta, received by an individual from his estranged spouse in respect of the maintenance of a child:".

Amendment of article 14 of the principal Act.

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

(a) in the third proviso to paragraph (h) of subarticle (1) thereof, for the words "be allowed at one hundred and twenty per cent of the actual amount of the expenditure incurred;" there shall be substituted the words "be allowed at one hundred and fifty per cent of the actual amount of the expenditure incurred;"; and

(b) paragraph (b) of subarticle (2) thereof shall be substituted by the following new paragraph:

"(b) The Minister responsible for finance may by such rules also prescribe tax credits and deductions other than those listed in subarticle (1), and may also by such

rules determine the class of persons to whom such tax credits or deductions shall apply and the method of calculating or estimating such tax credits or deductions and the amounts thereof."

11. In subarticle (1) of article 15 of the principal Act, for the words "1994 and" there shall be substituted the words "or a company recognised by the relevant competent authority for the purposes of article 9A of that said Act, and".

Amendment of article 15 of the principal Act.

12. Subarticle (5) of article 27 of the principal Act shall be substituted by the following:

Amendment of article 27 of the principal Act.

"(5) (a) Subject to the provisions of paragraph (b), the provisions contained in Part IV shall apply to persons referred to in subarticle (1) provided that in determining what deductions are allowable under this article there shall be excluded any deductions allowed under any other Part of this Act.

(b) Persons referred to in subarticle (1) may not claim group relief nor surrender losses under the group relief provisions of this Act."

13. Immediately after article 27 of the principal Act, there shall be inserted the following new article:

Addition of article 27A to the principal Act.

"Tax treatment of mergers, divisions of companies etc.

**27A.** Notwithstanding the provisions contained in the Income Tax Acts, the Minister may make rules regulating the tax 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:

(a) "merger" shall mean an operation whereby:

- one or more companies, on being dissolved without going into liquidation, transfer all their assets and liabilities to another existing company in exchange for the issue to their shareholders of securities representing the capital of that other company, and, if applicable, a cash payment not exceeding such percentage as may be prescribed of the nominal value, or, in the absence of a nominal value, of the accounting par value of those securities.

- two or more companies, on being dissolved without going into liquidation, transfer all their assets and liabilities to a company that they form, in exchange for the issue to their shareholders of securities representing the capital of that new company, and, if applicable, a cash payment not exceeding such percentage as may be prescribed of the nominal value, or in the absence of a nominal value, of the accounting par value of those securities.

- a company, on being dissolved without going into liquidation, transfers all its assets and liabilities to the company holding all the securities representing its capital:

(b) "division" shall mean an operation whereby a company, on being dissolved without going into liquidation, transfers all its assets and liabilities to two or more existing or new companies, in exchange for the pro rata issue to its shareholders of securities representing the capital of the companies receiving the assets and liabilities and, if applicable, a cash payment not exceeding such percentage as may be prescribed of the nominal value or, in the absence of a nominal value, of the accounting par value of those securities:

(c) "transfer of assets" shall mean an operation whereby a company transfers without being dissolved all or one or more branches of its activity to another company in exchange for the transfer of securities representing the capital of the company receiving the transfer;

(d) "exchange of shares" shall mean an operation whereby a company acquires a holding in the capital of another company such that it obtains a majority of the voting rights in that company in exchange for the issue to the shareholders of the latter company, in exchange for their securities, of securities representing the capital of the former company, and, if applicable, a cash payment not exceeding such percentage as may be prescribed of the nominal value or, in the absence of a nominal value, of the accounting par value of the securities issued in exchange;

(e) "transferring company" shall mean the company transferring its assets and liabilities or transferring all or one or more branches of its activity;

(f) "receiving company" shall mean the company receiving the assets and liabilities or all or one or more branches of the activity of the transferring company;

(g) "acquired company" shall mean the company in which a holding is acquired by another company by means of an exchange of securities;

(h) "acquiring company" shall mean the company which acquires a holding by means of an exchange of securities;

(i) "branch of activity" shall mean all the assets and liabilities of a division of a company which from an organizational point of view constitute an independent business, that is to say an entity capable of functioning by its own means."

Amendment of article 32 of the principal Act.

14. In article 32 of the principal Act, for the words "articles 33 to 42" there shall be substituted the words "articles 32A to 42".

Addition of new article 32A to the principal Act.

15. Immediately after article 32 of the principal Act, there shall be inserted the following new article:

"Payor to register.

**32A.** A payor shall register as such with the Commissioner in such manner as may be prescribed."

Amendment of article 34 of the principal Act.

16. In subarticle (2) of article 34 of the principal Act, for the words "shall, at the request of the Commissioner, render" there shall be substituted the words "shall render".

Amendment of article 35 of the principal Act.

17. In article 35 of the principal Act -

(a) in subarticle (1) thereof, for the words "income, which does not constitute capital gains within the meaning of article 41(a)(v) of this Act, without" there shall be substituted the words "income without"; and

(b) in subarticle (3) thereof, for the words "payable, shall" there shall be substituted the words "payable, or on any transaction giving rise to capital gains within the meaning of article 41(a)(v), shall".

Substitution of article 40 of the principal Act.

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

"Extent of payor's liability.

**40.** (1) Where a payor fails to deduct and pay tax in accordance with the investment income provisions, the provisions of article 73(4) of this Act and of article 40(1) of the Income Tax Management Act shall apply *mutatis mutandis*.

(2) The provisions of article 39 of this Act and the provisions of article 17 of the Income Tax Management Act shall not be applicable, and a payor shall not be bound by a duty of professional secrecy on a request for information by the Commissioner where investment income referred to in article 41(a)(iv) are derived from a person other than a physical person that is not resident in Malta is paid to a recipient provided that:

(a) the asset from which the investment income is derived is not a qualifying asset as defined in the provisions of article 9B; and

(b) the recipient has not declared, in accordance with the provisions of the relevant laws as defined in the provisions of article 9B, income and transfers referred to in article 9B(2)(a) to (c) in relation to the asset from which the investment income is derived."

19. Paragraph (a) of article 41 of the principal Act shall be amended as follows:

Amendment of article 41 of the principal Act.

(a) in item (2) of sub-paragraph (v) thereof, for the words "the benefits are wholly determined" there shall be substituted the words "the benefits are at least eighty five per cent determined"; and

(b) in paragraph (i) of the proviso to item (2) of sub-paragraph (v) thereof, for the words "that are held in prescribed funds;" there shall be substituted the words "that were held in prescribed funds for a continuous period spanning the whole life of the relevant linked long term contract of insurance or three years from the date of the relevant maturity or surrender whichever period is the lesser;".

20. Immediately after article 50 of the principal Act, there shall be added the following new article:

Addition of article 50A to the principal Act.

"When pension income is to be brought to charge.

**50A.** Notwithstanding anything to the contrary contained in this Act, where during the year immediately preceding the year of assessment 2004 or during subsequent years of assessment a person receives income subject to tax under the provisions of article 4(1)(d), insofar as it refers to income accrued during an earlier year of assessment, such income shall be brought to charge to tax in the year to which it refers:

Provided that any such income referring to any year of assessment prior to the year of assessment 1999 shall be brought to charge in the year of assessment 1999."

Amendment of  
article 56 of the  
principal Act.

**21.** Article 56 of the principal Act shall be amended as follows:

(a) for paragraphs (a) and (b) of subarticle (1) thereof, there shall be substituted the following:

"(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom article 49 applies, saving where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every lira of the first Lm4300	0c
For every lira of the next Lm1700	15c
For every lira of the next Lm1250	20c
For every lira of the next Lm1250	25c
For every lira of the next Lm1500	30c
For every lira of the remainder	35c:

(b) in the case of any other individual resident in Malta including each spouse where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every lira of the first Lm3100	0c
For every lira of the next Lm1000	15c
For every lira of the next Lm900	20c
For every lira of the next Lm1000	25c
For every lira of the next Lm750	30c
For every lira of the remainder	35c:"

(b) for subarticle (10) thereof there shall be substituted the following:

"Special rates of tax and minimum tax liability.

Cap. 217.

(10) Notwithstanding the provisions of subarticles (1) and (2) -

(a) in the case of an individual who has been granted a residence permit under article 7 of the Immigration Act, the tax upon the chargeable income, other than income mentioned in paragraph (b) shall be charged -

(i) in the case of an individual who has been granted such residence permit on or after the fourteenth day of November, 1972, but before the first day of January, 1988, at the rates laid down in subparagraph (i) or (ii), as the case may be, of subarticle (2):

Provided that the minimum tax payable by such individual in respect of any year of assessment shall be one thousand liri:

(ii) in the case of an individual who has been granted such residence permit on or after the first day of January, 1988, at 15 cents on every lira:

Provided that the minimum amount of income which shall be chargeable to tax in respect of any year of assessment shall be deemed to be twelve thousand liri and the resulting tax thereon, after taking into account any double taxation relief to which such individual may be entitled, shall not be less than the tax which would result from applying the said rate on the deemed minimum chargeable income:

(b) income derived from Malta and chargeable to tax under article 4(1)(a) and (b), shall be deemed to constitute chargeable income to be taxed separately at the rates laid down in subarticle (1)(a) or (b) starting at the rate of 15c on every lira."

(c) paragraph (ii) of the third proviso to paragraph (c) of subarticle (12) thereof shall be substituted by the following new paragraph:

"(ii) any person who in determining his total income and the tax liability thereon, as disclosed by his return, deducts or sets off any amount, the deduction or set-off whereof is not allowed under the provisions of the Income Tax Acts, or shows as an expenditure or loss any amount which he has not in fact expended or lost, or provides or withholds information the result of which is a reduction of the amount of tax payable by him or an increase in the amount of tax repayable to him, shall be deemed for the purposes of this subarticle to have made an omission from his return;"

Amendment of article 60 of the principal Act.

22. In paragraph (a) of the third proviso to article 60 of the principal Act, for the words "granted by or under article 12 of the Act," there shall be substituted the words "granted by or under any law,".

Amendment of article 96 of the principal Act.

23. Article 96 of the principal Act shall be amended as follows:

(a) the present provisions shall be renumbered as subarticle (1) thereof; and

(b) immediately after subarticle (1) thereof as renumbered there shall be added the following new subarticle:

"(2) Any guidelines, explanations or instructions relating to the Income Tax Acts or of the rules referred to in subarticle (1) hereof contained in a publication or circular published by or under the authority of the Commissioner and distributed or made available to taxpayers in general, shall be read and construed as one with such rules and shall have the same effect as the rules to the extent that such guidelines, explanations or instructions are not in conflict with the Income Tax Acts

on the said rules or with guidelines, explanations or instructions published at a later date and to the extent that -

(a) they give a definition of any term or an interpretation of any provision contained in the Income Tax Acts or the rules;

(b) they determine the manner in which any provision of the Income Tax Acts or the rules is to be applied;

(c) they determine any matter which in accordance with the Income Tax Acts or the rules may be determined by or is subject to the approval or the discretion of the Commissioner."

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

Amendment of  
the Schedule to  
the principal  
Act.

(a) in item 1 thereof, for the words "in respect of the year of assessment 1999" there shall be substituted the words "in respect of the year of assessment 2002";

(b) in item 2 thereof, for the words "in respect of the year of assessment 1999" there shall be substituted the words "in respect of the year of assessment 2002";

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

"(a) "endangered tax" means the difference between the tax declared to be chargeable by the taxpayer after taking into account any exemption, relief, allowance or tax credits to which he may be entitled and the tax actually chargeable after considering the same, but shall not include any additional tax."; and

(d) immediately after item 9 thereof, there shall be added the following new item:

"9A. (a) Where a person, whose amount of tax payable for a year or years of assessment has been determined by the Commissioner on the basis of an estimate made under article 31(3) of the Income Tax Management Act, and who has been notified in writing by the Commissioner that an enquiry will be conducted into his tax declarations and liabilities, subsequently furnishes a return of income in respect of the said year or years, then

that person shall be deemed to be subject to additional tax for an omission under paragraph (a) of item 3 in addition to any additional tax under items 1 or 2 hereof.

(b) For the purposes of calculating the endangered tax for an omission to which the person referred to in paragraph (a) hereof shall be subject, the said endangered tax shall be considered to be equal to the tax calculated on the total income, deducting therefrom any credits, as declared in the said return, subject to the rates under paragraph (a) of item 3 hereof and to the maximum amount under item 5 hereof.

(c) Where an assessment or an additional assessment for a year or years of assessment is made under article 31(5) of the Income Tax Management Act on a person referred to in paragraph (a) hereof, for the purposes of calculating the endangered tax, the tax calculated on the total income, deducting therefrom any credits, as declared in the said return, shall be considered to be zero:

Provided that the additional tax for omission as resulting from paragraph (b) above shall be deducted from the amount of the additional tax as resulting from this paragraph."

PART III

Amendment of the Accountancy Profession Act, Cap. 281.

25. (1) This Part amends and shall be read as one with the Accountancy Profession Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish.

Amendment of article 5 of the principal Act.

26. Immediately after the second proviso to paragraph (b) in subarticle (1) of article 5 of the principal Act there shall be added the following new proviso:

"Provided further that the supervision required under this article shall be carried out by persons providing such adequate guarantees regarding training as may be prescribed."

Amendment of article 7 of the principal Act.

27. Immediately at the end of subarticle (3) of article 7 of the principal Act, there shall be added the words "Such list shall include the names and addresses of all warrant holders and of all partnerships registered in terms of article 10 and in the case of such partnerships

also the names and addresses of their respective partners."

#### PART IV

28. (1) This Part amends the Import Duties Act and shall be read and construed as one with the Import Duties Act hereinafter in this Part referred to as "the principal Act".

Amendment of  
the Import  
Duties Act,  
Cap 337.

(2) The provisions of this Part shall be deemed to have come into force on the 1<sup>st</sup> January, 2003.

29. The First Schedule, in the English language, to the principal Act shall be amended as follows:

Amendment of  
the First  
Schedule to the  
principal Act.

(a) in Chapter 39, for the words and figures in the First, Second and Third Column relative to headings 3923.21 to 3923.29.90.90, there shall be substituted the following:

3923.21	-- <i>Of polymers of ethylene:</i>	
3923.21.00.10	--- Degradable laundry, refuse and carrier bags	6.5
3923.21.00.20	--- Other	8.4
3923.29	-- <i>Of other plastics:</i>	
	--- <i>Of poly(vinyl chloride):</i>	
3923.29.10.10	---- Degradable laundry, refuse and carrier bags	6.5
3923.29.10.90	---- Other	8.4
	--- <i>Other:</i>	
3923.29.90.10	---- Degradable laundry, refuse and carrier bags	6.5
3923.29.90.90	---- Other	8.4

(b) in Chapter 42, for the words and figures in the First, Second and Third Column relative to headings 4202.99.00.00 there shall be substituted the following:

4202.99	-- <i>Other:</i>	
4202.99.00.10	--- Shopping paper bags	3.7
4202.99.00.90	--- Other	6

(c) in Chapter 48, immediately following paragraph 7 of the **Subheading notes** thereof, there shall be inserted the following:

"Additional Note

For the purpose of this Chapter, unless otherwise provided for, recycled paper and bleach free paper of headings 48.01 to 48.11 shall not be subject to the rate of duty applicable under the said headings.";

(d) in Chapter 85, for the words and figures in the First, Second and Third Column relative to headings 8539.31 to 8539.31.90.00 there shall be substituted the following:

8539.31	-- Fluorescent, hot cathode:	
8539.31.10.00	--- With double ended cap	2.7
	--- Other:	
8539.31.90.10	---- Energy-saving lamps	2.7
8539.31.90.90	---- Other	4.9

and

(e) for the figures relative to the "H.S. Code Numbers" in the First Column in that Schedule corresponding to the "H.S. Code Numbers" in the First Column in the Schedule to this Act, there shall be substituted the figures relative to the same "H.S. Code Numbers" in the Second Column of the same Schedule.

PART V

Amendment of the Duty on Documents and Transfers Act, Cap. 364.

30. (1) This Part amends and 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".

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

(a) articles 32 and 33 shall be deemed to have come into force on the 26<sup>th</sup> November, 2002; and

(b) articles 31, 34 and 35 shall come into force on the 1<sup>st</sup> January, 2003 in respect of any transfer *inter vivos* made on or after the 1<sup>st</sup> January, 2003 and on every declaration made in accordance with article 33 of the principal Act in respect of persons from whom the transfer *causa mortis* originates who died on or after the 1<sup>st</sup> January, 2003.

Repeal of article 24 of the principal Act.

31. Article 24 of the principal Act shall be deleted.

32. (1) In paragraph (a) of subarticle (4) of article 32 of the principal Act, for the words "the first twenty thousand liri" there shall be substituted the words "the first thirty thousand liri".

Amendment of article 32 of the principal Act.

(2) In subparagraphs (i), (ii) and (iii) of paragraph (b) of subarticle (4) of article 32 of the principal Act, for the words "twenty thousand liri" wherever they appear there shall be substituted the words "thirty thousand liri".

(3) In paragraph (c) of subarticle (4) of article 32 of the principal Act, for the words "twenty thousand liri" there shall be substituted the words "thirty thousand liri".

33. In subarticle (3) of article 40 of the principal Act, for the words "the first one thousand liri" there shall be substituted the words "the first one thousand and five hundred liri".

Amendment of article 40 of the principal Act.

34. Subarticle (4) of article 52 of the principal Act shall be substituted by the following:

Amendment of article 52 of the principal Act.

"(4) Where the Commissioner has determined that the value of an immovable as declared in a deed of transfer or in a declaration of a transfer *causa mortis* is less than eighty five *per centum* of the real value or consideration as provided in subarticle (1) or where in the opinion of the Commissioner the deed of transfer or the deed of declaration made in accordance with article 33 does not reflect the true conditions of the transfer, the transferor in a transfer *inter vivos* and the transferee shall be liable to pay an additional duty equivalent to the amount of duty assessed by the Commissioner as aforesaid:

Provided that:

(a) where payment of the duty and additional duty as provided in this article is made within the time from the date of an assessment as stated in the first column hereunder, the additional duty chargeable shall be reduced to the percentage amount corresponding thereto in the second column hereunder, and no additional duty shall be chargeable with respect to the amount of duty and corresponding additional duty so paid, and no objection shall be entertained with respect thereto:

<i>First Column</i> <i>(time when payment is made)</i>	<i>Second Column</i> <i>(percentage amount of additional duty)</i>
---	---

Within thirty days	10
Within sixty days	20
Within ninety days	30
Within one hundred and twenty days	40
Within one hundred and fifty days	50
Within one hundred and eighty days	60
Within two hundred and ten days	70
Within two hundred and forty days	80
Within two hundred and seventy days	90
After two hundred and seventy days	100:

(b) additional duty shall still be due on any amount of duty not paid within the times stated in the first column in paragraph (a) hereof at the rates stated in the second column therein:

(c) 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."

Amendment of article 60 of the principal Act.

35. In article 60 of the principal Act, immediately after the words "under article 56(2)." there shall be added the words "or where an amount of the duty and additional duty is paid as provided in article 52 of the Act, in respect of such duty and additional duty so paid."

PART VI

Amendment of the Motor Vehicle Registration Tax Act. Cap. 368.

36. (1) This Part amends the Motor Vehicle Registration Tax Act and shall be read and construed as one with the Motor Vehicle Registration Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on the 1<sup>st</sup> January, 2002 except for article 38 which shall be deemed to have come into force on the 1<sup>st</sup> April, 2002, provided that in so far as such article introduces the items listed in subarticle (3) of this article in the Schedule to the principal Act, the said article shall be deemed to have come into force on the 1<sup>st</sup> January, 2003.

(3) The items referred to in subarticle (2) of this article, are those appearing under VERA Code No 1.032.035, 1.032.075, 1.032.081, 1.032.082, 1.032.083, 1.032.135, 1.032.175, 1.032.181, 1.032.182, 1.032.183, 1.032.235, 1.032.275, 1.032.281, 1.032.282, 1.032.283, 1.032.335, 1.032.375, 1.032.381, 1.032.382, 1.032.383, 1.032.435, 1.032.475, 1.032.481, 1.032.482, 1.032.483, 1.032.535, 1.032.575, 1.032.581, 1.032.582, 1.032.583, 1.032.635, 1.032.675, 1.032.681, 1.032.682, 1.032.582, 1.032.683, 1.032.735, 1.032.775, 1.032.781, 1.032.782, 1.032.783, 1.032.783, 1.033.010, 1.043.031, 1.043.032, 1.043.033, 1.044.051, 1.044.053, 1.045.051, 1.045.051, 1.045.052, 1.045.053, 1.046.051, 1.046.052, 1.046.053, 1.047.061, 1.047.062, 1.047.063, 1.111.011, 1.111.012, 1.111.013, 1.111.021, 1.111.022, 1.111.023, 1.112.011, 1.111.012, 1.112.013, 1.112.031, 1.112.032, 1.112.033, 1.112.041, 1.112.042, 1.112.043, 1.113.001, 1.113.002, 1.113.003, 1.114.001, 1.114.002, 1.114.003, 1.115.001, 1.115.002, 1.115.003 and 1.116.000.

37. In article 2 of the principal Act immediately after the definition of "person" there shall be inserted the following new definition:

Amendment of the article 2 of the principal Act.

" "racing car" means a motor vehicle specifically constructed for competitive purposes and may only be used in areas which are exclusively reserved for such competitive events:".

38. For the First Schedule to the principal Act there shall be substituted the following new schedule:

Substitution of the First Schedule to the principal Act.

"FIRST SCHEDULE

[Article 6(1)]

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.01		<b>Tractors (other than tractors of H.S. heading No. 87.09):</b>	
	1.011.000	1. Pedestrian controlled tractors .....	0%
	1.012.000	2. Road tractors for semi-trailers .....	0%
	1.013.000	3. Track-laying tractors .....	0%
	1.014.000	4. Other .....	0%
87.02		<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
	1.021.000	1. Scheduled buses .....	6%
	1.022.000	2. Unscheduled buses or coaches .....	24%

1.023.000	3. Minibuses for the transport of passengers against payment .....	21%
1.024.000	4. Midibuses and private minibuses with engine:	
1.024.001	4.1. of a cylinder capacity not exceeding 1500cc .....	50.5%
1.024.002	4.2. of a cylinder capacity exceeding 1500cc .....	60%
1.024.003	4.3. other .....	60%
1.025.000	5. Other:	
1.025.001	5.1. Vans for the transport of eleven persons, including the driver:	
1.025.010	5.1.1. for use as chauffeur driven motor vehicle	30%
1.025.020	5.1.2. other motor vehicles with engine:	
1.025.021	5.1.2.1. of a cylinder capacity not exceeding 1500cc .....	50.5%
1.025.022	5.1.2.2. of a cylinder capacity exceeding 1500cc .....	60%
1.025.050	5.2. Other .....	60%
87.03	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S. heading No. 87.02), including station wagons and racing cars:</b>	
1.031.000	1. Vehicles specially designed for travelling on snow: golf cars and similar vehicles .....	50.5%
1.032.000	2. Other vehicles, with spark/compression-ignition internal combustion engine:	
1.032.001	2.1 of a cylinder capacity not exceeding 1000cc:	
1.032.002	2.1.1 Chassis fitted with engine and cab .....	50.5%
1.032.005	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	50.5%
1.032.010	2.1.3 Other vehicles, new:	
1.032.011	2.1.3.1 For use as motor vehicle for hire:	
1.032.012	2.1.3.1.1 chauffeur driven vehicles .....	30%
1.032.013	2.1.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.014	2.1.3.1.3 self-drive vehicles intended for long term hire .....	50.5%
1.032.015	2.1.3.1.4 other .....	50.5%

1.032.020	2.1.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.030	2.1.3.3 Taxi-cars .....	20%
1.032.035	2.1.3.4 Racing cars and go-karts .....	6.5%
1.032.040	2.1.3.5 For other use .....	50.5%
1.032.050	2.1.4 Other vehicles used:	
1.032.051	2.1.4.1 For use as motor vehicle for hire:	
1.032.052	2.1.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm640 per vehicle
1.032.053	2.1.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm640 per vehicle
1.032.054	2.1.4.1.3 self-drive vehicles intended for long term hire .....	50.5% but not less than Lm1070 per vehicle
1.032.055	2.1.4.1.4 other .....	50.5% but not less than Lm1070 per vehicle
1.032.060	2.1.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm4030 per vehicle
1.032.070	2.1.4.3 Taxi-cars .....	20% but not less than Lm430 per vehicle
1.032.075	2.1.4.4 Racing cars and go-karts .....	6.5%
1.032.080	2.1.4.5 For other use:	
1.032.081	2.1.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.082	2.1.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	11% but not less than Lm235 per vehicle
1.032.083	2.1.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	25.5% but not less than Lm540 per vehicle
1.032.084	2.1.4.5.2 other .....	50.5% but not less than Lm1070 per vehicle
1.032.101	2.2 of a cylinder capacity exceeding 1000cc but not exceeding 1300cc:	
1.032.102	2.2.1 Chassis fitted with engine and cab .....	50.5%
1.032.105	2.2.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	50.5%
1.032.110	2.2.3 Other vehicles, new:	
1.032.111	2.2.3.1 For use as motor vehicle for hire:	
1.032.112	2.2.3.1.1 chauffeur driven vehicles .....	30%
1.032.113	2.2.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.114	2.2.3.1.3 self-drive vehicles intended for long term hire .....	50.5%
1.032.115	2.2.3.1.4 other .....	50.5%
1.032.120	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.130	2.2.3.3 Taxi-cars .....	20%
1.032.135	2.2.3.4 Racing cars and go-karts .....	6.5%
1.032.140	2.2.3.5 For other use .....	50.5%
1.032.150	2.2.4 Other vehicles used:	
1.032.151	2.2.4.1 For use as motor vehicle for hire:	

1.032.152	2.2.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm810 per vehicle
1.032.153	2.2.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm810 per vehicle
1.032.154	2.2.4.1.3 self-drive vehicles intended for long term hire .....	50.5% but not less than Lm1350 per vehicle
1.032.155	2.2.4.1.4 other .....	50.5% but not less than Lm1350 per vehicle
1.032.160	2.2.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm1300 per vehicle
1.032.170	2.2.4.3 Taxi-cars .....	20% but not less than Lm540 per vehicle
1.032.175	2.2.4.4 Racing cars and go-karts .....	6.5%
1.032.180	2.2.4.5 For other use:	
1.032.181	2.2.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.182	2.2.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	11% but not less than Lm300 per vehicle
1.032.183	2.2.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	25.5% but not less than Lm685 per vehicle

## C 1860

1.032.184	2.2.4.5.2 other .....	50.5% but not less than L.m1350 per vehicle
1.032.201	2.3 of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
1.032.202	2.3.1 Chassis fitted with engine and cab .....	53%
1.032.205	2.3.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	53%
1.032.210	2.3.3 Other vehicles, new:	
1.032.211	2.3.3.1 For use as motor vehicle for hire:	
1.032.212	2.3.3.1.1 chauffeur driven vehicles .....	30%
1.032.213	2.3.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.214	2.3.3.1.3 self-drive vehicles intended for long term hire .....	53%
1.032.215	2.3.3.1.4 other .....	53%
1.032.220	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.230	2.3.3.3 Taxi-cars .....	20%
1.032.235	2.3.3.4 Racing cars and go-karts .....	6.5%
1.032.240	2.3.3.5 For other use .....	53%
1.032.250	2.3.4 Other vehicles used:	
1.032.251	2.3.4.1 For use as motor vehicle for hire:	
1.032.252	2.3.4.1.1 chauffeur driven vehicles .....	30% but not less than L.m900 per vehicle
1.032.253	2.3.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than L.m900 per vehicle

1.032.254	2.3.4.1.3 self-drive vehicles intended for long term hire .....	53% but not less than Lm1600 per vehicle
1.032.255	2.3.4.1.4 other .....	53% but not less than Lm1600 per vehicle
1.032.260	2.3.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm1460 per vehicle
1.032.270	2.3.4.3 Taxi-cars .....	20% but not less than Lm610 per vehicle
1.032.275	2.3.4.4 Racing cars and go-karts .....	6.5%
1.032.280	2.3.4.5 For other use:	
1.032.281	2.3.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.282	2.3.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	11% but not less than Lm335 per vehicle
1.032.283	2.3.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	26.5% but not less than Lm800 per vehicle
1.032.284	2.3.4.5.2 other .....	53% but not less than Lm1600 per vehicle
1.032.301	2.4 of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
1.032.302	2.4.1 Chassis fitted with engine and cab .....	60%
1.032.305	2.4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	60%
1.032.310	2.4.3 Other vehicles, new:	

1.032.311	2.4.3.1 For use as motor vehicle for hire:	
1.032.312	2.4.3.1.1 chauffeur driven vehicles .....	30%
1.032.313	2.4.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.314	2.4.3.1.3 self-drive vehicles intended for long term hire .....	60%
1.032.315	2.4.3.1.4 other .....	60%
1.032.320	2.4.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.330	2.4.3.3 Taxi-cars .....	20%
1.032.335	2.4.3.4 Racing cars and go-karts .....	6.5%
1.032.340	2.4.3.5 For other use .....	60%
1.032.350	2.4.4 Other vehicles used:	
1.032.351	2.4.4.1 For use as motor vehicle for hire:	
1.032.352	2.4.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm1390 per vehicle
1.032.353	2.4.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm1390 per vehicle
1.032.354	2.4.4.1.3 self-drive vehicles intended for long term hire .....	60% but not less than Lm2770 per vehicle
1.032.355	2.4.4.1.4 other .....	60% but not less than Lm2770 per vehicle
1.032.360	2.4.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm2240 per vehicle

1.032.370	2.4.4.3 Taxi-cars .....	20% but not less than Lm930 per vehicle
1.032.375	2.4.4.4 Racing cars and go-karts .....	6.5%
1.032.380	2.4.4.5 For other use:	
1.032.381	2.4.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.382	2.4.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	16.5% but not less than Lm765 per vehicle
1.032.383	2.4.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	30% but not less than Lm1390 per vehicle
1.032.384	2.4.4.5.2 other .....	60% but not less than Lm2770 per vehicle
1.032.401	2.5 of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
1.032.402	2.5.1 Chassis fitted with engine and cab .....	65%
1.032.405	2.5.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	65%
1.032.410	2.5.3 Other vehicles, new:	
1.032.411	2.5.3.1 For use as motor vehicle for hire:	
1.032.412	2.5.3.1.1 chauffeur driven vehicles .....	30%
1.032.413	2.5.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.414	2.5.3.1.3 self-drive vehicles intended for long term hire .....	65%
1.032.415	2.5.3.1.4 other .....	65%
1.032.420	2.5.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading .....	48.5%

1.032.430	2.5.3.3 Taxi-cars .....	20%
1.032.435	2.5.3.4 Racing cars and go-karts .....	6.5%
1.032.440	2.5.3.5 For other use .....	65%
1.032.450	2.5.4 Other vehicles used:	
1.032.451	2.5.4.1 For use as motor vehicle for hire:	
1.032.452	2.5.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm1850 per vehicle
1.032.453	2.5.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm1850 per vehicle
1.032.454	2.5.4.1.3 self-drive vehicles intended for long term hire .....	65% but not less than Lm4000 per vehicle
1.032.455	2.5.4.1.4 other .....	65% but not less than Lm4000 per vehicle
1.032.460	2.5.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading .....	48.5% but not less than Lm2990 per vehicle
1.032.470	2.5.4.3 Taxi-cars .....	20% but not less than Lm1230 per vehicle
1.032.475	2.5.4.4 Racing cars and go-karts .....	6.5%
1.032.480	2.5.4.5 For other use:	
1.032.481	2.5.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.482	2.5.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	16.5% but not less than Lm1020 per vehicle

1.032.483	2.5.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	32.5% but not less than Lm2000 per vehicle
1.032.484	2.5.4.5.2 other .....	65% but not less than Lm4000 per vehicle
1.032.501	2.6 of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
1.032.502	2.6.1 Chassis fitted with engine and cab .....	75%
1.032.505	2.6.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	75%
1.032.510	2.6.3 Other vehicles, new:	
1.032.511	2.6.3.1 For use as motor vehicle for hire:	
1.032.512	2.6.3.1.1 chauffeur driven vehicles .....	30%
1.032.513	2.6.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.514	2.6.3.1.3 self-drive vehicles intended for long term hire .....	75%
1.032.515	2.6.3.1.4 other .....	75%
1.032.520	2.6.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.530	2.6.3.3 Taxi-cars .....	20%
1.032.535	2.6.3.4 Racing cars and go-karts .....	6.5%
1.032.540	2.6.3.5 For other use .....	75%
1.032.550	2.6.4 Other vehicles used::	
1.032.551	2.6.4.1 For use as motor vehicle for hire:	
1.032.552	2.6.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm2800 per vehicle

1.032.553	2.6.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm2800 per vehicle
1.032.554	2.6.4.1.3 self-drive vehicles intended for long term hire .....	75% but not less than Lm7000 per vehicle
1.032.555	2.6.4.1.3 other .....	75% but not less than Lm7000 per vehicle
1.032.560	2.6.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm4600 per vehicle
1.032.570	2.6.4.3 Taxi-cars .....	20% but not less than Lm1870 per vehicle
1.032.575	2.6.4.4 Racing cars and go-karts .....	6.5%
1.032.580	2.6.4.5 For other use:	
1.032.581	2.6.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.582	2.6.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	16.5% but not less than Lm1540 per vehicle
1.032.583	2.6.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than Lm3500 per vehicle
1.032.584	2.6.4.5.2 other .....	75% but not less than Lm7000 per vehicle
1.032.601	2.7 of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:	
1.032.602	2.7.1 Chassis fitted with engine and cab .....	75%

1.032.605	2.7.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	75%
1.032.610	2.7.3 Other vehicles, new:	
1.032.611	2.7.3.1 For use as motor vehicle for hire:	
1.032.612	2.7.3.1.1 chauffeur driven vehicles .....	30%
1.032.613	2.7.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.614	2.7.3.1.3 self-drive vehicles intended for long term hire .....	75%
1.032.615	2.7.3.1.4 other .....	75%
1.032.620	2.7.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.630	2.7.3.3 Taxi-cars .....	20%
1.032.635	2.7.3.4 Racing cars and go-karts .....	6.5%
1.032.640	2.7.3.5 For other use .....	75%
1.032.650	2.7.4 Other vehicles used:	
1.032.651	2.7.4.1 For use as motor vehicle for hire:	
1.032.652	2.7.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm3200 per vehicle
1.032.653	2.7.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm3200 per vehicle
1.032.654	2.7.4.1.3 self-drive vehicles intended for long term hire .....	75% but not less than Lm8000 per vehicle
1.032.655	2.7.4.1.4 other .....	75% but not less than Lm8000 per vehicle

1.032.660	2.7.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm5200 per vehicle
1.032.670	2.7.4.3 Taxi-cars .....	20% but not less than Lm2140 per vehicle
1.032.675	2.7.4.4 Racing cars and go-karts .....	6.5%
1.032.680	2.7.4.5 For other use:	
1.032.681	2.7.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.682	2.7.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	16.5% but not less than Lm1760 per vehicle
1.032.683	2.7.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than Lm4000 per vehicle
1.032.684	2.7.4.5.2 other .....	75% but not less than Lm8000 per vehicle
1.032.701	2.8 of a cylinder capacity exceeding 3000cc:	
1.032.702	2.8.1 Chassis fitted with engine and cab .....	75%
1.032.705	2.8.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	75%
1.032.710	2.8.3 Other vehicles, new:	
1.032.711	2.8.3.1 For use as motor vehicle for hire:	
1.032.712	2.8.3.1.1 chauffeur driven vehicles .....	30%
1.032.713	2.8.3.1.2 self-drive vehicles intended for short term hire .....	30%
1.032.714	2.8.3.1.3 self-drive vehicles intended for long term hire .....	75%
1.032.715	2.8.3.1.4 other .....	75%

1.032.720	2.8.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.730	2.8.3.3 Taxi-cars .....	20%
1.032.735	2.8.3.4 Racing cars and go-karts .....	6.5%
1.032.740	2.8.3.5 For other use .....	75%
1.032.750	2.8.4 Other vehicles used:	
1.032.751	2.8.4.1 For use as motor vehicle for hire:	
1.032.752	2.8.4.1.1 chauffeur driven vehicles .....	30% but not less than Lm4000 per vehicle
1.032.753	2.8.4.1.2 self-drive vehicles intended for short term hire .....	30% but not less than Lm4000 per vehicle
1.032.754	2.8.4.1.3 self-drive vehicles intended for long term hire .....	75% but not less than Lm10000 per vehicle
1.032.755	2.8.4.1.4 other .....	75% but not less than Lm10000 per vehicle
1.032.760	2.8.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm6500 per vehicle
1.032.770	2.8.4.3 Taxi-cars .....	20% but not less than Lm2700 per vehicle
1.032.775	2.8.4.4 Racing cars and go-karts .....	6.5%
1.032.780	2.8.4.5 For other use:	
1.032.781	2.8.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.782	2.8.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950 .....	16.5% but not less than L.m2200 per vehicle
1.032.783	2.8.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than L.m5000 per vehicle
1.032.784	2.8.4.5.2 other .....	75% but not less than L.m10000 per vehicle
1.033.000	3. Electric vehicles:	
1.033.010	3.1 battery driven electric vehicles .....	0%
1.033.020	3.2 petrol (or diesel) electric hybrid vehicles .....	16.5%
1.034.000	4. Other:	
1.034.010	4.1 Chassis fitted with engine and cab .....	60%
1.034.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	60%
1.034.030	4.3 Other:	
1.034.040	4.3.1 New .....	60%
1.034.050	4.3.2 Other .....	60%

## 87.04

**Motor vehicles for the transport of goods**

	1. Dumpers designed for off-highway use:	
1.041.001	1.1 Light Dumpers .....	31%
1.042.001	1.2 Other:	
1.042.010	1.2.1 Chassis fitted with engine and cab.....	57.5% but not less than L.m1480 per vehicle
1.042.020	1.2.2 Other.....	57.5% but not less than L.m1610 per vehicle

2. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):

1.043.000	2.1 g.v.w. not exceeding 5 tonnes:	
1.043.001	2.1.1 Chassis fitted with engine and cab .....	57.5% but not less than Lm1480 per vehicle
1.043.010	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	57.5% but not less than Lm1480 per vehicle
1.043.020	2.1.3 Other:	
1.043.025	2.1.3.1 New .....	57.5%
1.043.030	2.1.3.2 Other:	
1.043.031	2.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.043.032	2.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1950 .....	10.5% but not less than Lm270 per vehicle
1.043.033	2.1.3.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	28.5% but not less than Lm735 per vehicle
1.043.034	2.1.3.2.2 other .....	57.5% but not less than Lm1480 per vehicle
1.044.000	2.2 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
1.044.001	2.2.1 Chassis fitted with engine and cab:	
1.044.010	2.2.1.1 New .....	36%
1.044.020	2.2.1.2 Other .....	57.5% but not less than Lm1480 per vehicle
1.044.030	2.2.2 Other:	
1.044.040	2.2.2.1 New .....	57.5%
1.044.050	2.2.2.2 Other:	

1.044.051	2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by an approved body:	
1.044.052	2.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950 .....	10.5% but not less than Lm540 per vehicle
1.044.053	2.2.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	28.5% but not less than Lm1470 per vehicle
1.044.054	2.2.2.1.2 other .....	57.5% but not less than Lm2960 per vehicle
1.045.000	2.3 g.v.w. exceeding 20 tonnes:	
1.045.001	2.3.1 Chassis fitted with engine and cab:	
1.045.010	2.3.1.1 New .....	36%
1.045.020	2.3.1.2 Other .....	57.5% but not less than Lm1890 per vehicle
1.045.030	2.3.2 Other:	
1.045.040	2.3.2.1 New .....	57.5%
1.045.050	2.3.2.2 Other:	
1.045.051	2.3.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.045.052	2.3.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950 .....	10.5% but not less than Lm585 per vehicle
1.045.053	2.3.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	28.5% but not less than Lm1585 per vehicle

1.045.054	2.3.2.2.2 other .....	57.5% but not less than Lm3190 per vehicle
3. Other. with spark-ignition internal combustion piston engine:		
1.046.000	3.1 g.v.w. not exceeding 5 tonnes	
1.046.010	3.1.1 Chassis fitted with engine and cab .....	57.5% but not less than Lm1480 per vehicle
1.046.020	3.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	57.5% but not less than Lm1480 per vehicle
1.046.030	3.1.3 Other:	
1.046.040	3.1.3.1 New .....	57.5%
1.046.050	3.1.3.2 Other:	
1.046.051	3.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.046.052	3.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1950 .....	10.5% but not less than Lm270 per vehicle
1.046.053	3.1.3.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	28.5% but not less than Lm735 per vehicle
1.046.054	3.1.3.2.2 other .....	57.5% but not less than Lm1480 per vehicle
1.047.000	3.2 g.v.w. exceeding 5 tonnes:	
1.047.010	3.2.1 Chassis fitted with engine and cab:	
1.047.020	3.2.1.1 New	36%

C 1874

1.047.030	3.2.1.2 Other	57.5% but not less than Lm1480 per vehicle
1.047.040	3.2.2 Other:	
1.047.050	3.2.2.1 New .....	57.5%
1.047.060	3.2.2.2 Other:	
1.047.061	3.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.047.062	3.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950 .....	10.5% but not less than Lm540 per vehicle
1.047.063	3.2.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	28.5% but not less than Lm1470 per vehicle
1.047.064	3.2.2.2.2 other	57.5% but not less than Lm2960 per vehicle
	4. Other:	
1.048.010	4.1 Chassis fitted with engine and cab .....	57.5%
1.048.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare platform .....	57.5%
1.048.030	4.3 Other:	
1.048.040	4.3.1 New .....	57.5%
1.048.050	4.3.2 Other .....	57.5% but not less than Lm3190 per vehicle

87.05

**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):**

1.051.000	1. Crane lorries .....	0%
-----------	------------------------	----

1.052.000	2. Mobile drilling derricks .....	0%
1.053.000	3. Fire fighting vehicles .....	0%
1.054.000	4. Concrete-mixer lorries .....	0%
1.055.000	5. Other:	
1.055.010	5.1. Breakdown lorries .....	0%
1.055.020	5.2. Concrete-pumping lorries .....	0%
1.055.030	5.3. Other	
<b>87.06</b>	<b>Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:</b>	
1.061.000	1. For tractors (other than tractors of H.S. heading 87.09) ....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.01
1.062.000	2. For motor vehicles for the transport of ten or more persons, including the driver .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.02
1.063.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.03
1.064.000	4. For motor vehicles for the transport of goods .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.04

1.065.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.05
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:</b>	
1.071.000	1. For tractors (other than tractors of H.S. heading 87.09) ....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.01
1.072.000	2. For motor vehicles for the transport of ten or more persons, including the driver .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.02
1.073.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.03
1.074.000	4. For motor vehicles for the transport of goods .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.04

1.075.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.05
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05</b>	
1.081.000	1. For tractors (other than tractors of H.S. heading 87.09):	
1.081.001	1.1 Motor vehicle chassis frames .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.01
1.081.010	1.2 Other parts .....	0%
1.082.000	2. For motor vehicles for the transport of ten or more persons, including the driver:	
1.082.001	2.1 Motor vehicle chassis frames .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.02
1.082.010	2.2 Other parts .....	0%
1.083.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	
1.083.001	3.1 Motor vehicle chassis frames .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.03
1.083.010	3.2 Other parts .....	0%
1.084.000	4. For motor vehicles for the transport of goods:	

	1.084.001	4.1 Motor vehicle chassis frames .....	The rates of tax applicable in categories 1. to 4. as per H.S. Code No. 87.04
	1.084.010	4.2 Other parts .....	0%
	1.085.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.085.001	5.1 Motor vehicle chassis frames .....	The rates of tax applicable in categories 1. to 5. as per H.S. Code No. 87.05
	1.085.010	5.2 Other parts .....	0%
87.09	1.091.000	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles</b>	0%
87.10	1.101.000	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	0%
87.11		<b>Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:</b>	
	1.111.000	1. With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.111.010	1.1 Cycles fitted with an auxiliary motor:	
	1.111.011	1.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.111.012	1.1.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5%
	1.111.013	1.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	14.5%

1.111.014	1.1.2 other .....	28.5%
1.111.020	1.2 Other:	
1.111.021	1.2.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.111.022	1.2.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm11 per vehicle
1.111.023	1.2.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	14.5% but not less than Lm23 per vehicle
1.111.024	1.2.2 other .....	28.5% but not less than Lm45 per vehicle
1.112.000	2. With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
1.112.010	2.1 Cycles fitted with an auxiliary motor:	
1.112.011	2.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.012	2.1.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5%
1.112.013	2.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	14.5%
1.112.014	2.1.2 other .....	28.5%
1.112.020	2.2 Other:	
1.112.030	2.2.1 With cylinder capacity exceeding 50cc but not exceeding 125cc:	
1.112.031	2.2.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.032	2.2.1.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm20 per vehicle
1.112.033	2.2.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	14.5% but not less than Lm44 per vehicle

1.112.034	2.2.1.2 other	28.5% but not less than Lm85 per vehicle
1.112.040	2.2.2 With cylinder capacity exceeding 125cc but not 250cc:	
1.112.041	2.2.2.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.042	2.2.2.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm30 per vehicle
1.112.043	2.2.2.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	21% but not less than Lm98 per vehicle
1.112.044	2.2.2.2 other .....	42% but not less than Lm195 per vehicle
1.113.000	3. With reciprocating internal combustion piston engine of cylinder capacity exceeding 250cc but not exceeding 500cc:	
1.113.001	3.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.113.002	3.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm36 per vehicle
1.113.003	3.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	21% but not less than Lm115 per vehicle
1.113.004	3.2 other .....	42% but not less than Lm230 per vehicle
1.114.000	4. With reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc:	
1.114.001	4.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.114.002	4.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm47 per vehicle

1.114.003	4.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	21% but not less than Lm150 per vehicle
1.114.004	4.2 other .....	42% but not less than Lm300 per vehicle
1.115.000	5. With reciprocating internal combustion piston engine of cylinder capacity exceeding 800cc:	
1.115.001	5.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.115.002	5.1.1 manufactured before or on the thirty-first of December 1950 .....	6.5% but not less than Lm98 per vehicle
1.115.003	5.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 .....	21% but not less than Lm315 per vehicle
1.115.004	5.2 other .....	42% but not less than Lm630 per vehicle
1.116.000	6. Battery driven electric motorcycles .....	0%
1.117.000	7. Other .....	42%
87.13	1.131.000 <b>Invalid carriages, whether or not motorised or otherwise mechanically propelled .....</b>	0%
87.14	<b>Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:</b>	
1.141.000	1. Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars .....	The rates of tax applicable in categories 1. to 7. as per H.S. Code No. 87.11
1.142.000	2. Invalid carriages, whether or not motorised or otherwise mechanically propelled .....	The rates of tax applicable in H.S. Code No. 87.13."

PART VII

Amendment of  
the Income Tax  
Management  
Act.  
Cap. 372.

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

(2) (a) The provisions of article 47 shall come into force on the 1<sup>st</sup> January, 2002 and shall apply with respect to any year of assessment commencing on or after 1<sup>st</sup> January, 2003.

(b) The provisions of paragraph (a) of article 40 and of article 41 shall come into force on such date as the Minister responsible for finance may by notice in the Gazette appoint.

Amendment of  
article 4 of the  
principal Act.

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

(a) subarticle (3) thereof shall be substituted by the following new subarticle:

"(3) Nothing contained in this article shall prevent the disclosure to any authorised representative of any other Government of such information as is required to be disclosed in terms of -

(a) any arrangement made under article 76 of the Income Tax Act including the disclosure of such facts as may be necessary to enable proper relief to be given in Malta or elsewhere under any such arrangement or under article 89 of the Income Tax Act;

(b) any other arrangement between Malta and other States or their tax authorities providing for the reciprocal exchange of information for tax purposes."; and

(b) in subarticle (4) thereof, for the words "contained in any return filed in accordance with article 10 of this Act" there shall be substituted the words "contained in any return filed in accordance with articles 10, 21 or 23".

Addition of new  
article 10A to  
the principal  
Act.

**41.** Immediately after article 10 of the principal Act there shall

be inserted the following new article:

"Commissioner  
may request  
information

**10A.** The Commissioner may, when and as often as he deems necessary, give notice in writing to any person to furnish him, within a reasonable time stated in such notice, not being less than thirty days, such information as may be necessary in order to provide information to foreign tax authorities where arrangements between Malta and the respective State or its tax authorities exist for the reciprocal exchange of information for tax purposes and where the information is such that the Commissioner could collect for the purposes of the Income Tax Acts."

**42.** In article 14 of the principal Act, for the words "the Commissioner may give notice" there shall be substituted the words "the Commissioner may, notwithstanding any other provision of this Act or of the Income Tax Act, give notice".

Amendment of  
article 14 of the  
principal Act.

**43.** Article 23 of the principal Act shall be amended as follows:

Amendment of  
article 23 of the  
principal Act.

(a) in subarticle (1) thereof, for the words "under paragraph (b) or (d) of subsection (1)" there shall be substituted the words "under subarticle (1)(a), (b) or (d)";

(b) in the second proviso to subarticle (3) thereof, for the words "on the part of the person receiving the income." there shall be substituted the words "on the part of the person receiving the income."; and

(c) immediately after the second proviso to subarticle (3) thereof, there shall be added the following new proviso:

"Provided also that the provisions of this subarticle shall not apply where the deductions of tax made under this article refer to income chargeable under article 4(1)(a) of the Income Tax Act, and that the amount of deduction in respect of such income that may be prescribed under subarticle (1) of this article may not exceed 15 cents in every Lira of the gross income paid and no person shall be charged to further tax in respect of such income, but such income shall be declared by the person to whom it is paid and all the other income of such person shall be deemed to constitute the last part of that person's income for that year."

Amendment of article 28 of the principal Act.

**44.** In subarticle (1) of article 28 of the principal Act, for the words "and every such notice" there shall be substituted the words "and every such notice, including a receipt for payment of tax,".

Amendment of article 31 of the principal Act.

**45.** Immediately after subarticle (3) of article 31 of the principal Act, there shall be added the following new subarticle:

"(3A) Where an estimate has been made in the circumstances mentioned in subarticle (3) and the return has still not been delivered, the Commissioner may make an assessment under the provisions of subarticle (5) on the person concerned, without the need to have previously notified the said person that an enquiry is being conducted into his tax declarations and liabilities."

Amendment of article 44 of the principal Act.

**46.** In subarticle (1) of article 44 of the principal Act, for the words "provided for in subarticle (1) or (2), in subarticle (3)(a) and (b), in article 43" there shall be substituted the words "provided for in subarticle (1), (1A) or (2), in subarticle (3)(a) and (b), in article 42".

Amendment of article 48 of the principal Act.

**47.** In paragraph (a) of the third proviso to subarticle (1) of article 48 of the principal Act, after the words "under the provisions of article 12 of the Income Tax Act" there shall be inserted the words "or of any other law".

#### PART VIII

Excise Duty Act, Cap. 382.

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

(2) The provisions of this Part shall be deemed to have come into force on 25<sup>th</sup> November, 2002.

Amendment of Third Schedule to the principal Act.

**49.** The Third Schedule, in the English language, to the principal Act shall be amended as follows:

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

"53.1% of the retail price plus Lm0.07,7 but not less than Lm0.66,1 per packet of 20 or part thereof";

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

"Lm5.00 per 1000 units"; and

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

"Lm22.25 per kg."

---

**SCHEDULE**

(Article 29)

First Column	Second Column	First Column	Second Column
H.S. Code No.	Import Duty	H.S. Code No.	Import Duty
150790 10 00	5.1	283640 00 00	5.5
150890 10 00	5.1	290312 00 00	6.2
151219 10 00	5.1	290410 00 00	5.5
151229 10 00	5.1	290512 00 00	5.5
151319 30 00	5.1	290911 00 00	5.5
151329 30 00	5.1	291211 00 00	5.5
151490 10 00	5.1	291411 00 00	5.5
151519 10 00	5.1	291412 00 00	5.5
151529 10 00	5.1	291521 00 00	6.6
151590 60 00	5.1	291533 00 00	5.5
151800 39 00	5.1	291534 00 00	5.5
160250 31 00	16.6	291560 19 00	5.5
160250 80 10	16.6	291570 25 00	5.5
160414 11 00	21	291619 80 00	6.5
160414 16 00	21	291711 00 00	6.5
160414 18 00	21	291812 00 00	6.5
160414 90 00	21	291813 00 00	6.5
160419 31 00	21	291815 00 00	6.5
160419 39 00	21	292390 00 00	6.5
160420 70 90	21	321290 39 00	6.5
210112 92 10	11.5	370130 00 00	6.5
280110 00 00	6.1	370243 00 00	6.5
280920 00 00	6.1	370244 00 00	6.5
281121 00 00	5.5	382311 00 00	5.1
281511 00 00	6.2	390110 10 00	7.1
281700 00 00	6.1	390110 90 00	7.1
281990 90 00	5.5	390120 90 00	7.1
282300 00 00	5.5	390130 00 00	7.1
282890 00 00	5.5	390210 00 00	7.1
283210 00 00	5.5	390220 00 00	7.1
283311 00 00	5.5	390230 00 00	7.1
283319 00 00	5.5	390290 90 00	7.1
283522 00 00	5.5	390311 00 00	7.1
283531 00 00	5.5	390319 00 00	7.1
283620 00 00	5.5	390320 00 00	7.1

First Column	Second Column	First Column	Second Column
H.S. Code No.	Import Duty	H.S. Code No.	Import Duty
390330 00 00	7.1	391220 19 00	6
390390 90 00	7.1	391220 90 00	6.5
390421 00 00	7.1	391231 00 00	6.5
390422 00 00	7.1	391239 10 00	6.5
390430 00 00	7.1	391239 80 00	6.5
390440 00 00	7.1	391290 10 00	6.4
390450 90 00	7.1	391290 90 00	6.5
390469 90 00	7.1	391390 10 00	6.5
390512 00 00	7.1	391390 20 00	7.1
390519 00 00	7.1	391390 30 00	7.1
390521 00 00	7.1	391390 80 00	7.1
390529 00 00	7.1	391400 00 00	6.5
390530 00 00	7.1	391590 91 00	6.5
390610 00 00	7.1	391590 93 00	6.5
390690 90 00	7.1	391590 99 00	6.5
390710 00 00	6.5	410411 10 90	5
390720 11 00	6.5	410419 10 90	5
390720 21 00	6.5	410441 19 00	6.5
390720 29 00	6.5	410449 19 00	6.5
390720 99 00	6.5	410711 19 00	6.5
390740 00 00	6.5	410711 90 00	6.5
390750 00 00	6.5	410712 11 00	6.5
390760 20 00	6.5	410712 19 00	6.5
390760 80 00	6.5	410712 91 00	5.5
390791 10 00	6.5	410712 99 00	6.5
390791 90 00	6.5	410719 10 00	6.5
390810 00 00	6.5	410719 90 00	6.5
390890 00 00	6.5	410791 10 00	6.5
390910 00 00	6.5	410791 90 00	6.5
390930 00 00	6.5	410792 10 00	5.5
390940 00 00	6.5	410792 90 00	6.5
390950 90 00	6.5	410799 10 00	6.5
391110 00 00	7.1	410799 90 00	6.5
391190 19 00	6.5	741300 91 00	5.2
391190 99 00	7.1	760110 00 00	6
391211 00 00	6.5	760410 90 00	7.5
391212 00 00	6.5	760421 00 00	7.5
391220 11 00	7.5	760429 90 00	7.5

First Column	Second Column	First Column	Second Column
H.S. Code No.	Import Duty	H.S. Code No.	Import Duty
852812 52 00	14	852812 66 00	14
852812 54 00	14	852812 72 00	14
852812 56 00	14	852812 76 00	14
852812 58 00	14	852812 81 00	14
852812 62 00	14	852812 89 00	14

---

**Objects and Reasons**

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

