

MALTA

ATT Nru. II ta' I-2003

ATT mahruġ b'liġi mill-Parlament ta' Malta.

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

ACT No. II of 2003

AN ACT enacted by the Parliament of Malta.

AN ACT to implement various Budget measures and other administrative measures.

Naghti l-kunsens tiegħi.

(L.S.)

GUIDO DE MARCO
President

7 ta Frar, 2003

ATT Nru. II ta l-2003

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

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

1. It-titolu fil-qosor ta dan l-Att hu l-Att ta l-2003 li Titolu fil-qosor. Jimplimenta Miżuri ta l-Estimi.

TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li Dħul fis-seħh ta' din it-Taqsima. dahlu fis-seħh fl-1 ta Jannar, 2003.

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

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

(2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru responsabbli għall-finanzi hu b dan awtorizzat li joħroġ *stock* fMalta taht id-disposizzjonijiet ta l-Ordinanza dwar Self Kap. 161. Lokali (*Stock* u Titoli Registrati), b dawk il-pattijiet u kondizzjonijiet

hekk kif l-istess Ministru jista japprova.

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 bħala bilanċ fil-Fond Konsolidat fi tmiem l-2003 għandha tintuża biex minnha tithallas kull spiża li teċċedi d-dhul fil-fond Konsolidat matul l-ewwel sena sussegwenti li matulha jsir dak l-eċċess.

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 tinqara u tiftiehem bħala haġa waħda ma l-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed il quddiem imsejjaħ "l-Att prinċipali".

(2) (a) Id-disposizzjonijiet tal-paragrafu (ċ) ta l-artikolu 22 u l-paragrafu (a) sa (d) ta l-artikolu 25 għandhom jitqiesu li daħlu fis-seħħ 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, il-paragrafu (ċ) ta l-artikolu 19 u l-artikolu 23 għandhom jitqiesu li daħlu fis-seħħ 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 22 għandhom jibdwew 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 jibdwew isehhu f dik id-data li l-Ministru responsabbli għall-finanzi jista b avviż fil-Gazzetta jistabilixxi.

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 kumplimentari 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 decizjoni li tkun ġiet avżata taht id-disposizzjonijiet ta l-artikolu 52(5) ma tibqax valida. Il-proviso għandha ssehh minkejja li l-liġi rilevanti tkun tqis li dak il-benefiċċju jingħata taht xi waħda 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 qligħ 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 ħamsin 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 iehor li ma jkunx dak elenkat fis-subartikolu (1), u jista wkoll b dawk ir-regoli jistabbilixxi l-klassi ta persuni li dawk il-kreditu jew tnaqqis ta taxxa jkunu japplikaw għalihom u l-metodu ta kalkolu jew stima ta dawk il-kreditu 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" għandhom 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 jistgħu la jitolbu helsien bhala grupp u lanqas iċċedu 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 gdid 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 jirrapprezentaw il-kapital ta din il-kumpannija l-oħra, jekk dan ikun japplika, hłas 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 jirrapprezentaw il-kapital ta dik il-kumpannija ġdida, u, jekk dan ikun japplika, hłas 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 jirrapprezentaw 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 jirrapprezentaw il-kapital tal-kumpanniji li jkunu qed jirċievu l-attiv u l-passiv u, jekk dan ikun japplika, hłas 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;

(ċ) "trasferiment ta attiv" tfisser hidma li permezz tagħha kumpannija tittrasferixxi minghajr ma jsir l-istralċ tagħha ferghat jew fergha waħda jew aktar ta l-attività tagħha lil xi kumpannija oħra bi skambju għat-trasferiment ta titoli li jirrapprezentaw il-kapital tal-kumpannija li tkun qed tirċievi it-trasferiment;

(d) "skambju ta azzjonijiet" tfisser hidma li permezz tagħha kumpannija tikseb *holding* fil-kapital ta kumpannija oħra hekk illi tikseb maġġoranza 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, hla bi flus likwidi li ma jkunx jeċċedi dak il-perċentwali li jista jiġi preskritt tal-valur nominali jew, fin-nuqqas tal-valur nominali, tal-valur ta ikkuntjar *par* tat-titoli li jinħargu 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 waħda jew iktar ferghat ta l-attività tagħha;

(f) "kumpannija riceventi" għandha tkun tfisser il-kumpannija li tkun qed tirċievi kull attiv u passiv jew kull fergha jew fergha waħda 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 tfisser 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 hlas għandu jirreġistra.

32A. Min jagħmel hlas 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 sseħħ" 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 sseħħ".

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 fejn 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 għandhomx ikunu japplikaw, u min ihallas ma jkun obligat b ebda dmir ta segretezza professjonali dwar talba għal informazzjoni mill-Kummissarju meta l-*income* fuq l-investment imsemmi fl-artikolu 41(a)(iv) u 41(a)(vii) jinkiseb mingħand persuna li ma tkunx persuna fiżika u li ma tkunx residenti f Malta jithallas lil min jirċevih iżda:

(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 jirċevih ma jkunx iddikjara, skond id-disposizzjonijiet tal-liġijiet rilevanti kif imfissra fid-disposizzjonijiet ta l-artikolu 9B, *income* u trasferimenti msemmija fl-artikolu 9B(2)(a) sa (ċ) għar-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 għandu jiġi emendat kif ġej:

(a) fil-partita (2) tas-subparagrafu (v) tiegħu, minflok il-kliem "l-benefiċċji huma għalkollox stabbiliti" , għandhom jiġu sostitwiti l-kliem "l-benefiċċji huma mill-inqas hamsa u tmenin fil-mija stabbiliti";

(b) fil-paragrafu (i) tal-proviso mal-partita (2) tas-subparagrafu (v) tiegħu, minflok il-kliem "miżmuma f fond preskritt" għandhom jiġu sostitwiti l-kliem "li kienu miżmuma f fond preskritt għal perijodu kontinwu li jtul għall-hajja kollha tal-kuntratt ta assigurazzjoni *linked* għal żmien twil rilevanti jew tliet snin mid-data tal-maturità jew ċessjoni relattiva skond liema perijodu jkun l-inqas"; u

(ċ) minnufih wara s-subparagrafu (vi) tiegħu, għandu jidhol is-subparagrafu (vii) li ġej:

"(vii) imghax li jithallas minn persuna li tmexxi kummerċ bankarju skond il-liġi barra minn Malta, dwar somma ta flus, li tkun depożitata magħha f liema munita tkun li tkun u f liema kont ikun li jkun u l-pagament ta *income* minn investment isir permezz ta *financial*

intermediary awtorizzat skond kif provdut fil-partiti (i), (ii) jew (iii) tal-paragrafu (ċ) ta l-artikolu 41A."

20. Fil-paragrafu (ċ) ta l-artikolu 41A ta l-Att prinċipali minflok il-kliem "permezz tas-servizzi tiegħu." għandu jidhol dan li ġej:

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

"permezz tas-servizzi tiegħu. Pagament ta *income* minn investiment isir permezz ta *financial intermediary* awtorizzat meta pagament bhal dan:

(i) isir lill-*intermediary* li f ismu jkun registrat l-investiment għall-benefiċċju ta riċevitur;

(ii) isir direttament lir-riċevitur li jitlob li *financial intermediary* awtorizzat jiġbor ammont ta taxxa li tkun daqs hmistax fil-mija ta l-*income* imsemmi biex jithallas lill-Kummissarju;

(iii) isir permezz ta arrangament approvat mill-Kummissarju li jagħmilha possibbli li tingabar it-taxxa fuq id-dhul imsemmi permezz ta *financial intermediary* awtorizzat;"

21. Minnufih wara l-artikolu 50 ta l-Att prinċipali, għandu jiżdied dan l-artikolu ġdid li ġej:

Żieda ta l-artikolu 50A ma l-Att prinċipali.

"Meta għandha tithallas it-taxxa fuq arretrati ta pensjoni.

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 fuqu 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."

22. 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 miżżewġa 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-ewwel 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 iehor 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-ewwel 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 jithallas.

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

(a) fil-każ ta individwu li jkun ingħata permess ta residenza taht l-artikolu 7 ta l-Att dwar l-Immigrazzjoni, it-taxxa fuq l-*income* li jsir hlas 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 Novembru, 1972, imma qabel l-ewwel jum ta Jannar, 1988, bir-rati stipulati fis-subparagrafu (i) jew (ii), skond il-każ, tas-subartikolu (2):

Iżda 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-ewwel jum ta Jannar, 1988, bi 15-il ċenteżmu għal kull lira:

Iżda l-inqas ammont ta *income* li fuqu għandha tithallas it-taxxa dwar xi sena ta stima għandu 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 għalih, ma għandux ikun inqas mit-taxxa li kieku kienet tirriżulta billi tiġi applikata dik ir-rata fuq dak l-*income* li jitqies bħala l-inqas li għandha tithallas fuqu;

(b) *income* li jinkiseb minn Malta u li t-taxxa tkun tithallas fuqu taht l-artikolu 4(1)(a) u (b), għandu jitqies li jkun jikkostitwixxi *income* li tithallas taxxa fuqu li għandu jiġi intaxxat separatament bir-rati stipulati fis-subartikolu (1)(a) jew (b) li jibdew bir-rata ta 15-il ċenteżmu fuq kull lira."

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

"(ii) persuna li meta tkun qed tistabbilixxi l-*income* totali tiegħu u kemm għandu 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 jipprovdli jew iżomm informazzjoni li r-rizultat tagħha ikun tnaqqis ta l-ammont ta taxxa li tithallas minnu jew zieda fl-ammont ta taxxa li tithallas lura lili, titqies għall-finijiet ta dan is-subartikolu bhala li tkun ghamlet ommissjoni mill-prospett tagħha,".

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

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

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

24. L-artikolu 96 ta l-Att prinċipali għandu jiġi emendat kif ġej:

(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 jiżdied 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 ċirkolari applikati mill-Kummissarju jew taħt l-awtorità tiegħu u mqassma jew imqegħda disponibbli għal kull min ihallas it-taxxa, għandhom jinqraw u jiftiehm u haġa waħda ma daww ir-regoli u għandu jkollhom l-istess effett bħalma għandhom ir-regoli daqstant li daww il-linji direttivi, spjegazzjonijiet jew istruzzjonijiet ma jkunux konfliġġenti ma l-Atti dwar it-Taxxi dwar daww ir-regoli jew mal-linji direttivi, spjegazzjonijiet jew struzzjonijiet applikati f data li tiġi aktar wara u sal-limitu li -

(a) dawn jagħtu tifsira ta kull frazi 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;

(c) 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.".

25. L-Iskeda li tinsab ma l-Att prinċipali għandha tiġi emendata kif ġej: Emenda ta l-Iskeda ta l-Att prinċipali.

(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 taxxabbi minn min iħallas it-taxxa wara li jitqiesu kull eżenzjoni, ħelsien, *allowance* jew krediti li jista jkollu jedd għalihom u t-taxxa li attwalment tithallas wara li jitqies dan kollu, imma ma għandha tinkludi ebda taxxa addizzjonali.";

(d) minnufih wara l-partita 9 tagħha, għandha tiżdied din il-partita ġdida li ġejja:

"9A. (a) Meta persuna, li l-ammont ta taxxa tagħha li għandha tithallas għal 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 tagħha u x ikollha thallas, sussegwentement tissupplixxi prospett ta l-*income* għar-rigward ta dik is-sena jew dawk is-snin, għaldaqstant dik il-persuna għandha titqies li tkun soġġetta għal taxxa addizzjonali għal ommissjoni taht il-paragrafu (a) tal-partita 3 b zieda ma kull taxxa addizzjonali taht il-partiti 1 jew 2 ta din l-Iskeda.

(b) Għall finijiet li jsir kalkolu tat-taxxa perikolata għal xi ommissjoni li dwarha l-persuna msemmija fil-paragrafu (a) ta din il-partita tkun soġġetta, dik it-taxxa perikolata għandha titqies li tkun daqs it-taxxa kalkolata fuq l-*income* totali, bi tnaqqis minnhom ta kull kreditu, kif dikjarati f dak il-prospett, bla ħsara għar-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 għal 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, għandha titqies li tkun zero:

Izda t-taxxa addizzjonali għal ommissjoni kif tirrizulta mill-paragrafu (b) hawn qabel għandha titnaqqas mill-ammont ta taxxa addizzjonali kif din tirrizulta minn dan il-paragrafu."; u

(e) fil-partita 10 tagħha, il-paragrafu (b) għandu jithassar u jiġi sostitwit b dan li ġej:

"(b) Għall-għanijiet tal-paragrafu (a) ta din il-partita, il-Ministru responsabbli għall-finanzi jista jagħmel regoli li jipprovdu dwar iċ-ċirkostanzi u l-mod kif it-taxxa addizzjonali tista tiġi mnaqqsa kollha jew parti minnha.

(ċ) L-użu tad-diskrezzjoni tal-Kummissarju għall-fini ta din il-partita ma hi sindakabbli f ebda appell."

TAQSIMA III

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

26. (1) Din it-Taqsima temenda u għandha tinqara 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 għandhom jibdwew isehhu 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.

27. Minnufih wara t-tieni proviso tal-paragrafu (b) fis-subartikolu (1) ta l-artikolu 5 ta l-Att prinċipali għandu jiżded dan il-proviso ġdid li ġej:

"Izda wkoll is-supervizjoni meħtieġa taht dan l-artikolu għandha titwettaq minn persuni li jkunu qegħdin jipprovdu dawk il-garanziji adegwati dwar it-tahriġ bħalma jistgħu jiġu ordnati."

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

28. Minnufih fi tmiem is-subartikolu (3) ta l-artikolu 7 ta l-Att prinċipali, għandhom jiżdedu l-kliem "Dik il-lista tkun tinkludi l-ismijiet u l-indirizzi tad-detenturi ta *warrant* kollha u ta kull soċjetà

reġistrata 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

29. (1) Din it-Taqsima temenda l-Att dwar id-Dazji ta' Importazzjoni u għandha tinqara u tiftiehem haġa waħda ma l-Att dwar id-Dazji ta' Importazzjoni, hawnhekk iżjed il quddiem f' din it-Taqsima msejjaħ "l-Att prinċipali".

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

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jittqiesu li bdew isehħu fl-1 ta' Jannar, 2003.

30. L-Ewwel Skeda, fl-ilsien Inġliż biss, li tinsab ma l-Att prinċipali għandha tiġi emendata kif ġej:

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

(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 jidhhol 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

(e) 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.

31. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, u għandha tinqara u tiftiehem haġa waħda ma l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed il quddiem f din it-Taqsima msejjaħ "l-Att prinċipali".

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

(a) l-artikoli 33 u 34 jidhlu fis-seħh fis-26 ta Novembru, 2002; u

(b) l-artikoli 32, 35 u 36 jidhlu fis-seħh 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 34 ta l-Att prinċipali għar-rigward ta persuni li minnhom jorigina t-trasferiment *causa mortis* li mietu fi jew wara l-1ta Jannar, 2003.

32. L-artikolu 24 ta l-Att prinċipali għandu jigi mhassar.

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

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

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

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

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

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

35. 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:

Izda:

(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-ewwel 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 ebda taxxa addizzjonali ma għandha tithallas għar-rigward ta l-ammont ta taxxa u ta taxxa addizzjonali relattiva hekk imħallsa, u ma għandha tintlaqa ebda oġġezzjoni dwar

dan:

<i>L-Ewwel Kolonna</i>	<i>It-Tieni Kolonna</i>
Fi żmien disgħin ġurnata	10
Fi żmien mija u għoxrin ġurnata	20
Fi żmien mija u hamsin ġurnata	30
Fi żmien mija u tmenin ġurnata	40
Fi żmien mitejn u għaxart ijiem	50
Fi żmien mitejn u erbgħin ġurnata	60
Fi żmien mitejn u sebghin ġurnata	70
Fi żmien tliet mitt ġurnata	80
Fi żmien tliet mija u tletin ġurnata	90
Wara tliet mija u tletin ġurnata	100;

(b) tibqa dovuta taxxa addizzjonali fuq kull ammont ta' taxxa li ma tithallasx fiż-żmien imsemmi fl-ewwel kolonna tal-paragrafu (a) ta' dan il-proviso bir-rati msemmija fit-tieni kolonna li tinsab hemmhekk;

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

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

36. 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-
Reġistrazzjoni
ta' Vetturi bil-
Muttur.
Kap. 368.

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

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2002 hliet għall-artikolu 39 li għandu

jitqies li beda jsehh fl-1 ta April, 2002, izda sakemm dak l-artikolu jintroduci l-partiti elenkati fis-subartikolu (3) ta dan l-artikolu fl-Iskeda li tinsab ma l-Att prinċipali, dak l-artikolu għandu jitqies li jkun daħal fis-sehh 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, 1.032.582, 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 u 1.116.000.

38. 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-tlielaq" tfisser vettura bil-mutur speċifikament mibnija għal finijiet kompetittivi u li tista biss tintuza f arei li jkunu esklużivament riservati għal avvenimenti kompetittivi bħal dawk;"

39. 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		Tractors (minbarra tractors ta l-intestatura H.S. Nru. 87.09):	0%
	1.011.000	1. Tractors ikkontrollati minn min ikun miexi magħhom	0%
	1.012.000	2. Tractors tat-triq għal semi-trailers	0%
	1.013.000	3. Track-laying tractors	0%

1.014.000	4. Ohrajn	0%
87.02	Karozzi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
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</i> u <i>minibuses</i> privati b' makna:	
1.024.001	4.1. ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
1.024.002	4.2. ta' ċilindrata ta' aktar minn 1500cc	60%
1.024.003	4.3. ohrajn	60%
1.025.000	5. Ohrajn:	
1.025.001	5.1. Vannijiet għall-ġarr ta' għax-x persuna, inkluż is-sewwieq:	
1.025.010	5.1.1. għal użu bħala vettura misjuqa minn <i>chauffeur</i>	30%
1.025.020	5.1.2. vetturi ohrajn 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. Ohrajn	60%
87.03	Karozzi bil-mutur u vetturi ohra bil-mutur maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
1.031.000	1. Vetturi maħsuba speċjalment għas-sewqan fuq is-silġ, karozzi għall- <i>golf</i> u vetturi simili	50.5%
1.032.000	2. Vetturi ohra, b'makna ta' kombustjoni interna li tixgħel 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-sewwieq u fi pjattaforma ta' wara mingħajr armar	50.5%
1.032.010	2.1.3 Vetturi ohra, 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 ghal kirja fil-qasir	30%
1.032.014	2.1.3.1.3 vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	50.5%
1.032.015	2.1.3.1.4 ohrajn	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-tlielaq u <i>go-karts</i>	6.5%
1.032.040	2.1.3.5 Ghal użu iehor	50.5%
1.032.050	2.1.4 Vetturi ohra, 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> mahsuba ghal kirja fil-qasir	30% izda mhux inqas minn Lm640 kull vettura
1.032.054	2.1.4.1.3 vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	50.5% izda mhux inqas minn Lm1070 kull vettura
1.032.055	2.1.4.1.4 ohrajn	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-tlielaq u <i>go-karts</i>	6.5%
1.032.080	2.1.4.5 Għal użu ieħor:	
1.032.081	2.1.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.032.082	2.1.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1950	11% iżda 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-wieħed 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 mingħajr armar	50.5%
1.032.110	2.2.3 Vetturi oħra, ġodda:	
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 ieħor	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> maħsuba għal kirja fil-qasir	30% iżda mhux inqas minn Lm810 kull vettura
1.032.154	2.2.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	50.5% iżda mhux inqas minn Lm1350 kull vettura
1.032.155	2.2.4.1.4 oħrajn	50.5% iżda 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 roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	48.5% iżda mhux inqas minn Lm1300 kull vettura
1.032.170	2.2.4.3 <i>Taxi-cars</i>	20% iżda mhux inqas minn Lm540 kull vettura
1.032.175	2.2.4.4 Karozzi tat-tlielaq u <i>go-karts</i>	6.5%
1.032.180	2.2.4.5 Għal użu ieħor:	
1.032.181	2.2.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.032.182	2.2.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1950	11% iżda mhux inqas minn Lm300 kull vettura

1.032.183	2.2.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1970	25.5% iżda mhux inqas minn Lm685 kull vettura
1.032.184	2.2.4.5.2 oħrajn	50.5% iżda mhux inqas minn Lm1350 kull vettura
1.032.201	2.3 Ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
1.032.202	2.3.1 <i>Chassis</i> iffittjati b'makna 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-sewwieq u fi pjattaforma ta' wara mingħajr armar	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> maħsuba għal kirja fil-qasir	30%
1.032.214	2.3.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	53%
1.032.215	2.3.3.1.4 oħrajn	53%
1.032.220	2.3.3.2 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%
1.032.230	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% iżda mhux inqas minn Lm900 kull vettura

1.032.253	2.3.4.1.2 vetturi <i>self-drive</i> mahsuba ghal 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 ghal kirja fit-tul	53% izda mhux inqas minn Lm1600 kull vettura
1.032.255	2.3.4.1.4 ohrajn	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-karatteristika 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-tlielaq u <i>go-karts</i>	6.5%
1.032.280	2.3.4.5 Ghal użu iehor	
1.032.281	2.3.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti 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 iżda 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 armar	60%
1.032.310	2.4.3 Vetturi ohra, 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> maħsuba għal kirja fil-qasir	30%
1.032.314	2.4.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	60%
1.032.315	2.4.3.1.5 oħrajn	60%
1.032.320	2.4.3.2 Ambulanzi, vannijiet tal-habs, karożzi 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 Karożzi tat-tlielaq u <i>go-karts</i>	6.5%
1.032.340	2.4.3.5 Għal użu iehor	60%
1.032.350	2.4.4 Vetturi ohra, użati:	
1.032.351	2.4.4.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
1.032.352	2.4.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% izda mhux inqas minn Lm1390 kull vettura
1.032.353	2.4.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30% izda mhux inqas minn Lm1390 kull vettura
1.032.354	2.4.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	60% izda mhux inqas minn Lm2770 kull vettura
1.032.355	2.4.4.1.4 oħrajn	60% izda 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% izda mhux inqas minn Lm2240 kull vettura
1.032.370	2.4.4.3 <i>Taxi-cars</i>	20% izda 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 bħala tali minn enti approvat mill-Awtorità:	
1.032.382	2.4.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed 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 iżda mhux wara l-wieħed u tletin ta' Diċembru 1970	30% izda mhux inqas minn Lm1390 kull vettura
1.032.384	2.4.4.5.2 oħrajn	60% izda mhux inqas minn Lm2770 kull vettura
1.032.401	2.5 Ta' ċilindrata ta' aktar minn 1800cc iżda 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 oħra, ġodda:	
1.032.411	2.5.3.1 Għal użu bħala 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> maħsuba għal kirja fil-qasir	30%
1.032.414	2.5.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	65%

1.032.415	2.5.3.1.4 oħrajn	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-cars</i>	20%
1.032.435	2.5.3.4 Karozzi tat-tlielaq 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 oħra, użati:	
1.032.451	2.5.4.1 Għal użu bħala 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> maħsuba 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> maħsuba għal kirja fit-tul	65% iżda mhux inqas minn Lm4000 kull vettura
1.032.455	2.5.4.1.4 oħrajn	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 roti 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-tlielaq u <i>go-karts</i>	6.5%
1.032.480	2.5.4.5 Għal użu ieħor:	

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-wiehed u tletin ta' Diċembru 1950	16.5% izda mhux inqas minn Lm1020 kull vettura
1.032.483	2.5.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1970	32.5% izda 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-sewwieq u fi pjattaforma ta' wara minghajr armar	75%
1.032.510	2.6.3 Vetturi ohra, ġodda:	
1.032.511	2.6.3.1 Għal użu bhala vetturi bil-mutur għall-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 għal kirja fil-qasir	30%
1.032.514	2.6.3.1.3 vetturi <i>self-drive</i> mahsuba għal 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 roti li jkollhom il-karatteristika 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-tlielaq u <i>go-karts</i>	6.5%
1.032.540	2.6.3.5 Għal użu ieħor	75%
1.032.550	2.6.4 Vetturi ohra, uzati:	

1.032.551	2.6.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.552	2.6.4.1.1 vetturi misjuqa minn <i>chauffeur</i> ..	30% iżda mhux inqas minn Lm2800 kull vettura
1.032.553	2.6.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30% iżda mhux inqas minn Lm2800 kull vettura
1.032.554	2.6.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75% iżda mhux inqas minn Lm7000 kull vettura
1.032.555	2.6.4.1.4 ohrajn	75% iżda 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-karatteristika ta' vettura bil-mutur ta' din is-sub intestatura	48.5% iżda mhux inqas minn Lm4600 kull vettura
1.032.570	2.6.4.3 <i>Taxi-cars</i>	20% iżda mhux inqas minn Lm1870 kull vettura
1.032.575	2.6.4.4 Karozzi tat-tlielaq u <i>go-karts</i>	6.5%
1.032.580	2.6.4.5 Għal użu ieħor:	
1.032.581	2.6.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bħala 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% iżda mhux inqas minn Lm1540 kull vettura
1.032.583	2.6.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1970	37.5% iżda mhux inqas minn Lm3500 kull vettura

1.032.584	2.6.4.5.2 ohrajn	75% izda mhux inqas minn Lm7000 kull vettura
1.032.601	2.7 Ta' cilindrata ta' mhux aktar minn 2500cc izda aktar minn 3000cc:	
1.032.602	2.7.1 Chassis iffittjati b'makna u kabina	75%
1.032.605	2.7.2 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%
1.032.610	2.7.3 Vetturi ohra, ġodda:	
1.032.611	2.7.3.1 Għal użu bhala 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 ohrajn	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-tliclaq 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 ohra, użati:	
1.032.651	2.7.4.1 Għal użu bhala 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> maħsuba għal kirja fit-tul	75% iżda mhux inqas minn Lm8000 kull vettura
1.032.655	2.7.4.1.4 ohrajn	75% iżda 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% iżda 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-tlielaq u <i>go-karts</i>	6.5%
1.032.680	2.7.4.5 Għal użu iehor:	
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-wieħed 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-ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1970	37.5% iżda mhux inqas minn Lm4000 kull vettura
1.032.684	2.7.4.5.2 ohrajn	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 ohra, ġodda:	

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> maħsuba għal kirja fil-qasir	30%
1.032.714	2.8.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75%
1.032.715	2.8.3.1.4 oħrajn	75%
1.032.720	2.8.3.2 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%
1.032.730	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 Għal użu ieħor	75%
1.032.750	2.8.4 Vetturi oħra, użati:	
1.032.751	2.8.4.1 Għal 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> maħsuba 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> maħsuba 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-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 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 Għal użu ieħor:	
1.032.781	2.8.4.5.1 vetturi <i>classic, vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti 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
1.032.783	2.8.4.5.1.2 vetturi manifatturati fl- ewwel ta' Jannar 1951 jew wara iżda mhux wara l-wieħed 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 fi pjattaforma ta' wara mingħajr armar	60%
1.034.030	4.3 Oħrajn:	
1.034.040	4.3.1 Ġodda	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 l barra mill- <i>highway</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 Ohrajn	57.5% iżda mhux inqas minn Lm1610 kull vettura
2. Ohrajn, b makna bil- <i>pistons</i> ta kombustjoni interna li tixgħel b kompressjoni (<i>diesel</i> jew <i>semi-diesel</i>):		
1.043.000	2.1 piż gross tal-vettura ta mhux aktar minn 5 tunnelli:	
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</i> , <i>vintage</i> jew <i>veteran</i> ikklassifikati bhala tali minn enti approvat mill-Awtorità:	
1.043.032	2.1.3.2.1.1 vetturi manifatturati qabel jew fil-wiehed 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-wiehed 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 tunnelli iżda mhux aktar minn 20 tunnelli:	

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 enti approvat mill-Awtorità:	
1.044.052	2.2.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1950	10.5% iżda mhux inqas minn Lm540 kull vettura
1.044.053	2.2.2.2.1.2 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 Lm1470 kull vettura
1.044.054	2.2.2.1.2 ohrajn	57.5% iżda mhux inqas minn Lm2960 kull vettura
1.045.000	2.3 piż 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 Ġodda	36%
1.045.020	2.3.1.2 Ohrajn	57.5% iżda mhux inqas minn Lm1890 kull vettura
1.045.030	2.3.2 Ohrajn:	
1.045.040	2.3.2.1 Ġodda	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 enti approvat mill-Awtorità:	

1.045.052	2.3.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta Diċembru 1950	10.5% iżda mhux inqas minn Lm585 kull vettura
1.043.053	2.3.2.2.1.2 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 Lm1585 kull vettura
1.045.054	2.3.2.1.2 ohrajn	57.5% iżda 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% iżda 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% iżda 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</i> , <i>vintage</i> jew <i>veteran</i> ikklassifikati bħala tali minn enti approvat mill-Awtorità:	
1.046.052	3.1.3.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta Diċembru 1950	10.5% iżda mhux inqas minn Lm270 kull vettura
1.046.053	3.1.3.2.1.2 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 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 tunnelli:	
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% izda mhux inqas minn Lm1480 kull vettura
1.047.040	3.2.2 Ohrajn:	
1.047.050	3.2.2.1 Ġodda	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 b'hal ta' 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% izda mhux inqas minn Lm540 kull vettura
1.047.063	3.2.2.2.1.2 vetturi manifatturati fl- ewwel ta' Jannar 1951 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1970	28.5% izda mhux inqas minn Lm1470 kull vettura
1.047.064	3.2.2.2.2 ohrajn	57.5% izda mhux inqas minn Lm2960 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 f' kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	57.5%
1.048.030	4.3 Ohrajn:	
1.048.040	4.3.1 Ġodda	57.5%

1.048.050	4.3.2 Ohrajn	57.5% iżda mhux inqas minn Lm3190 kull vettura
87.05	Vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breaksown lorries</i>, <i>lorries tal-gruwa</i>, <i>vetturi tat-tifi tan-nar</i>, <i>lorries tal-mixers tal-konkos</i>, <i>lorries għal knis tat-toroq</i>, <i>lorries tal-bexx</i>, <i>hwienet tas-xogġol ambulanti</i>, <i>units tar-radjoloġija ambulanti</i>):	
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 tat-tifi tan-nar	0%
1.054.000	4. <i>Lorries tal-mixers tal-konkos</i>	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	Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:	
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 karożzi bil-mutur u vetturi bil-mutur oħra maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi 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-ġarr 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>breaksown 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-radjoloġija 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

Bodies (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05

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-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
1.073.000	3. Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-ġarr ta persuni (minbarra dawk ta l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-flielaq	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-ġarr 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>breaksown 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-radjoloġija 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 taċ-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-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
1.082.001	2.1 <i>Frames taċ-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 karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq:	

1.083.001	3.1 <i>Frames taç-chassis</i>	Dawk ir-rati ta taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiçi H.S. 87.03
1.083.010	3.2 Ohrajn	0%
1.084.000	4. Għal vetturi bil-mutur għall-garr ta oġġetti:	
1.084.001	4.1 <i>Frames taç-chassis</i>	Dawk ir-rati ta taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiçi 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 oġġetti (per eżempju, <i>breaksown 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):	
1.085.001	5.1 <i>Frames taç-chassis</i>	Dawk ir-rati ta taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiçi H.S. 87.05
1.085.010	5.2 Ohrajn	0%

87.09	1.091.000	Trakkijiet tax-xoghol, <i>self-propelled</i>, mhux iffittjati b taghmir għall-irfiegħ, tat-tipi wżati fil-fabbriki, mhażen, arki tad-dokk jew arjuporti għat-trasport ta oġġetti f distanzi qosra; <i>tractors</i> tat-tip użati fuq pjattaformi ta l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi msemmija 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 (inklużi mopeds) u cycles iffittjati b mutur awżiljarju, bis-side-cars jew mingħajrhom; 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> reċiproċi b kombustjoni interna ta ċilindrata ta aktar minn 50cc iżda mhux aktar minn 250cc:	
	1.112.010	2.1 <i>Cycles</i> iffittjati b mutur 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 oħrajn	28.5%
1.112.020	2.2 Oħrajn:	
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 bħala tali minn enti approvat mill-Awtorità:	
1.113.002	3.1.1 vetturi manifatturati qabel jew fil-wieħed 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-wieħed 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-wieħed 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-wieħed 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-wiehed 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-wiehed 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> elettrici 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	Partijiet u aċċessorji tal-vetturi ta' l-intestaturi H.S. Nri. 87.11 sa 87.13:	
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 mingħajrhom; <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

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

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

(2) (a) Id-disposizzjonijiet ta l-artikolu 48 għandhom jibdedw isehhu fl-1 ta Jannar, 2002 u għandhom japplikaw għar-rigward ta sena ta stima li tibda fi jew wara l-1 ta Jannar, 2003.

(b) Id-disposizzjonijiet tal-paragrafu (a) ta l-artikolu 41, ta l-artikolu 42 u tal-paragrafu (ċ) ta l-artikolu 44 għandhom jibdedw isehhu f dik id-data li l-Ministru responsabbli għall-finanzi jista b avviż fil-Gazzetta jistabbilixxi.

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

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

(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 ieħor ta dik l-informazzjoni li tkun meħtieġa li tinkixef skond -

(a) kull arrangament magħmul taħt l-artikolu 76 ta l-Att dwar it-Taxxa fuq l-*Income* inkluż il-kxif ta dawk il-fatti li jistgħu jkunu meħtieġa biex jista jkun hemm ħelsien kif kif imiss li jinġhata f Malta jew band oħra taħt kull tali arrangament jew taħt l-artikolu 89 ta l-Att dwar it-Taxxa fuq l-*Income*;

(b) kull arrangament ieħor bejn Malta u Stati oħra 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 ippreżentat skond l-artikolu 10 ta dan l-Att" għandhom jiġu sostitwiti l-kliem "li jkun jinsab f xi prospett ippreżentat skond l-artikoli 10, 21 jew 23".

Żieda ta l-artikolu 10A ġdid ma l-Att prinċipali.

42. Minnufih wara l-artikolu 10 ta l-Att prinċipali għandu

jidhhol dan l-artikolu ġdid li ġej:

"Kummissarju
jista' jitlob
informazzjoni.

10A. Il-Kummissarju jista', kull meta u kemm-il darba huwa jqis li jkun mehtieg, 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."

43. 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 oħra ta' dan l-Att jew ta' l-Att dwar it-Taxxa fuq l-*Income*, jagħti avviż".

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

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

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

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "taħt il-paragrafu (b) jew (d) tas-subartikolu (1)" għandhom jiġu sostitwiti l-kliem "taħt 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 taħt dan l-artikolu jkun jirreferi għal *income* li jiġihallas taħt 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 taħt is-subartikolu (1) ta' dan l-artikolu ma jistax jeċċedi 15-il ċenteżmu għal kull Lira mill-*income* gross imħallsa u hadd ma jista' jintalab iħallas aktar taxxa dwar dak l-*income*, imma dak l-*income* għandu jiġi ddikjarat mill-persuna li lilha jiġihallas u kull *income* ieħor ta' dik il-persuna għandu jitqies li jikkostitwixxi l-aħħar parti mill-*income* ta' dik il-persuna għal dik is-sena."

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

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

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

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

"(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-diposizzjonijiet 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-dikajarazzjonijiet ta taxxa li jagħmel u kull passiv li jkollu.".

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

47. L-artikolu 44 ta l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "fl-artikolu 43" għandhom jidhlu l-kliem "fl-artikolu 42"; u

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

"(2D) Il-Kummissarju jista , fid-diskrezzjoni tiegħu, jaħfer għal kollox jew f parti l-interessi li għandhom jithallsu skond is-subartikolu (2A) ta hawn, skond regoli mahruġa apposta għal dan il-għan mill-Ministru responsabbli għall-finanzi.".

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

48. 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".

TAQSIMA VIII

Att dwar Dazju tas-Sisa. Kap 382.

49. (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa, u għandha tinqara u tiftiehem haġa waħda ma l-Att dwar Dazju tas-Sisa, hawnhekk iżjed il quddiem f din it-Taqsima imsejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta din it-Taqsima għandhom jitqiesu li bdew isehħu fl-25 ta Novembru, 2002.

Emenda tat-Tielet Skeda li tinsab ma l-Att prinċipali.

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

(a) minflok il-kliem fil-kolonna "Rate of Excise Duty"

tagħha dwar il-partita "Cigarettes", għandu 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", għandu jidhol dan li ġej:

"Lm5.00 per 1000 units"; u

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

"Lm22.25 per kg.".

SKEDA

(Artikolu 30)

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
151499 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-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Import Duty
390330 00 00	7.1
390390 90 00	7.1
390421 00 00	7.1
390422 00 00	7.1
390430 00 00	7.1
390440 00 00	7.1
390450 90 00	7.1
390469 90 00	7.1
390512 00 00	7.1
390519 00 00	7.1
390521 00 00	7.1
390529 00 00	7.1
390530 00 00	7.1
390610 00 00	7.1
390690 90 00	7.1
390710 00 00	6.5
390720 11 00	6.5
390720 21 00	6.5
390720 29 00	6.5
390720 99 00	6.5
390740 00 00	6.5
390750 00 00	6.5
390760 20 00	6.5
390760 80 00	6.5
390791 10 00	6.5
390791 90 00	6.5
390810 00 00	6.5
390890 00 00	6.5
390910 00 00	6.5
390930 00 00	6.5
390940 00 00	6.5
390950 90 00	6.5
391110 00 00	7.1
391190 19 00	6.5
391190 99 00	7.1
391211 00 00	6.5
391212 00 00	6.5
391220 11 00	7.5

L-Ewwel Kolonna	It-Tieni Kolonna
H.S. Code No.	Import Duty
391220 19 00	6
391220 90 00	6.5
391231 00 00	6.5
391239 10 00	6.5
391239 80 00	6.5
391290 10 00	6.4
391290 90 00	6.5
391390 10 00	6.5
391390 20 00	7.1
391390 30 00	7.1
391390 80 00	7.1
391400 00 00	6.5
391590 91 00	6.5
391590 93 00	6.5
391590 99 00	6.5
410411 10 90	5
410419 10 90	5
410441 19 00	6.5
410449 19 00	6.5
410711 19 00	6.5
410711 90 00	6.5
410712 11 00	6.5
410712 19 00	6.5
410712 91 00	5.5
410712 99 00	6.5
410719 10 00	6.5
410719 90 00	6.5
410791 10 00	6.5
410791 90 00	6.5
410792 10 00	5.5
410792 90 00	6.5
410799 10 00	6.5
410799 90 00	6.5
741300 91 00	5.2
760110 00 00	6
760410 90 00	7.5
760421 00 00	7.5
760429 90 00	7.5

L-Ewwel Kolonna	It-Tieni Kolonna	L-Ewwel Kolonna	It-Tieni Kolonna
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

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 863 tat-3 ta Frar, 2003.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

MALTA

ATT Nru. II ta' l-2003

ATT mahruġ b'ligi mill-Parlament ta' Malta.

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

ACT No. II of 2003

AN ACT enacted by the Parliament of Malta.

AN ACT to implement various Budget measures and other administrative measures.

I assent.

(L.S.)

GUIDO DE MARCO
President

7th February, 2003

ACT No. II of 2003

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:-

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

PART I

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

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from local loans. Interpretation. Cap. 174.

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

(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 Cap. 161.

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

Amendment of
the Income Tax
Act.
Cap. 123.

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".

(2) (a) The provisions of paragraph (c) of article 22 and paragraph (a) to (d) of article 25 shall be deemed to have come into force on the 1st January, 2001 and shall apply with respect to any year of assessment commencing on or after 1st January 2002.

(b) The provisions of articles 9, paragraph (b) of article 10 and articles 12, 18, paragraph (c) of article 19 and article 23 shall be deemed to have come into force on the 1st January, 2002 and shall apply with respect to any year of assessment commencing on or after 1st January 2003.

(c) The provisions of paragraph (a) of article 10 and paragraph (a) and (b) of article 22 shall come into force on the 1st January 2003 and shall apply with respect to any year of assessment commencing on or after 1st 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.

Amendment of
article 2 of the
principal Act.

7. In the definition of "international trading company" in 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;"

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 4 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:

Amendment of article 12 of the principal Act.

"(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:"

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

Amendment of article 14 of the principal Act.

(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."

Amendment of article 15 of the principal Act.

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 27 of the principal Act.

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

"(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."

Addition of article 27A to the principal Act.

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

"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."

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".

Amendment of article 32 of the principal Act.

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

Addition of new article 32A to the principal Act.

"Payor to register.

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

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 34 of the principal Act.

17. In article 35 of the principal Act -

Amendment of 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".

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

Substitution of article 40 of the principal Act.

"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) and 41(a)(vii) 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."

Amendment of article 41 of the principal Act.

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

(a) in item (2) of subparagraph (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" ;

(b) in paragraph (i) of the proviso to item (2) of subparagraph (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;" ; and

(c) immediately after sub-paragraph (vi) thereof, there shall be inserted the following new sub-paragraph (vii):

"(vii) interest payable by a person carrying on the business of banking in accordance with foreign legislation in respect of a sum of money in whatever currency deposited with it in any account whatever where the payment of the income from investment is made through an authorised financial intermediary as is provided for in items (i), (ii) or (iii) of paragraph (c) of article 41A."

Amendment of article 41A of the principal Act.

20. In paragraph (c) of article 41A of the principal Act, for the words "through his services;" there shall be substituted the following:

"through his services. A payment of investment income is effected through the services of an authorised financial intermediary when such payment -

(i) is made to the intermediary who holds the relevant investment for the benefit of the recipient;

(ii) is made directly to the recipient who requires that an authorised financial intermediary collects an amount of tax equal to fifteen per cent of such income for

onward payment to the Commissioner;

(iii) is made through an arrangement approved by the Commissioner, which arrangement enables the collection of tax on such income through an authorised financial intermediary;"

21. 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 arrears of pension are 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."

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

Amendment of article 56 of the principal Act.

(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;"

23. 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

Amendment of article 60 of the principal Act.

law,".

Amendment of
article 96 of the
principal Act.

24. 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."

Amendment of
the Schedule to
the principal
Act.

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

(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.";

(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."; and

(e) in item 10 thereof, paragraph (b) shall be deleted

and shall be substituted by the following:

"(b) For the purposes of paragraph (a) of this item, the Minister responsible for finance may make rules providing for the circumstances and the manner in which the additional tax may be remitted in whole or in part.

(c) The use of the Commissioner's discretion for the purpose of this item shall not be questioned in any appeal."

PART III

Amendment of the Accountancy Profession Act. Cap. 281.

26. (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.

27. 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.

28. 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

Amendment of the Import Duties Act. Cap 337.

29. (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".

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

Amendment of the First Schedule to the principal Act.

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

(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	
4202.90.00.90	--- 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	-- <i>Fluorescent, hot cathode:</i>		
8539.31.10.00	--- With double ended cap	2.7	
	--- <i>Other:</i>		
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.

31. (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 33 and 34 shall be deemed to have come into force on the 26th November, 2002; and

(b) articles 32, 35 and 36 shall come into force on the 1st January, 2003 in respect of any transfer *inter vivos* made on or after the 1st January, 2003 and on every declaration made in accordance with article 34 of the principal Act in respect of persons from whom the transfer *causa mortis* originates who died on or after the 1st January, 2003.

Repeal of article 24 of the principal Act.

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

Amendment of article 32 of the principal Act.

33. (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".

(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".

34. 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.

35. 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>Second Column</i>
Within ninety days	10
Within one hundred and twenty days	20
Within one hundred and fifty days	30
Within one hundred and eighty days	40
Within two hundred and ten days	50
Within two hundred and forty days	60
Within two hundred and seventy days	70

Within three hundred days	80
Within three hundred and thirty days	90
After three hundred and thirty 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.

36. 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.

37. (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 1st January, 2002 except for article 39 which shall be deemed to have come into force on the 1st 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 1st 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.

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

39. 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		Tractors (other than tractors of H.S. heading No. 87.09):	
	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		Motor vehicles for the transport of ten or more persons, including the driver:	
	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	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:	
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 Lm1030 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
1.032.184	2.2.4.5.2 other	50.5% but not less than Lm1350 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 Lm900 per vehicle
1.032.253	2.3.4.1.2 self-drive vehicles intended for short term hire	30% but not less than Lm900 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 Lm2200 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 Lm5000 per vehicle
1.032.784	2.8.4.5.2 other	75% but not less than Lm10000 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 Lm1480 per vehicle
1.042.020	1.2.2 Other.....	57.5% but not less than Lm1610 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%
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:	

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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	
87.06	Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:	

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

87.07

Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:

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
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	
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	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	0%
87.10	1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	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 Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14	Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:	
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

40. (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".

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

(2) (a) The provisions of article 48 shall come into force on

the 1st January, 2002 and shall apply with respect to any year of assessment commencing on or after 1st January, 2003.

(b) The provisions of paragraph (a) of article 41, of article 42 and of paragraph (c) of article 44 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.

41. 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.

42. 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."

43. 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.

44. 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.

45. 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.

46. 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.

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

(a) in subarticle (1) thereof, for the words "in article 43" there shall be substituted the words "in article 42" ; and

(b) immediately after subarticle (2C) thereof there shall be added the following new subarticle:

"(2D) The Commissioner may, at his discretion, remit wholly or in part any interest chargeable under subarticle (2A) hereof in accordance with rules issued for this purpose by the Minister responsible for finance.".

Amendment of article 48 of the principal Act.

48. 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.

49. (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 25th November, 2002.

Amendment of Third Schedule to the principal Act.

50. 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 30)

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
151499 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
H.S. Code No.	Import Duty
390330 00 00	7.1
390390 90 00	7.1
390421 00 00	7.1
390422 00 00	7.1
390430 00 00	7.1
390440 00 00	7.1
390450 90 00	7.1
390469 90 00	7.1
390512 00 00	7.1
390519 00 00	7.1
390521 00 00	7.1
390529 00 00	7.1
390530 00 00	7.1
390610 00 00	7.1
390690 90 00	7.1
390710 00 00	6.5
390720 11 00	6.5
390720 21 00	6.5
390720 29 00	6.5
390720 99 00	6.5
390740 00 00	6.5
390750 00 00	6.5
390760 20 00	6.5
390760 80 00	6.5
390791 10 00	6.5
390791 90 00	6.5
390810 00 00	6.5
390890 00 00	6.5
390910 00 00	6.5
390930 00 00	6.5
390940 00 00	6.5
390950 90 00	6.5
391110 00 00	7.1
391190 19 00	6.5
391190 99 00	7.1
391211 00 00	6.5
391212 00 00	6.5
391220 11 00	7.5

First Column	Second Column
H.S. Code No.	Import Duty
391220 19 00	6
391220 90 00	6.5
391231 00 00	6.5
391239 10 00	6.5
391239 80 00	6.5
391290 10 00	6.4
391290 90 00	6.5
391390 10 00	6.5
391390 20 00	7.1
391390 30 00	7.1
391390 80 00	7.1
391400 00 00	6.5
391590 91 00	6.5
391590 93 00	6.5
391590 99 00	6.5
410411 10 90	5
410419 10 90	5
410441 19 00	6.5
410449 19 00	6.5
410711 19 00	6.5
410711 90 00	6.5
410712 11 00	6.5
410712 19 00	6.5
410712 91 00	5.5
410712 99 00	6.5
410719 10 00	6.5
410719 90 00	6.5
410791 10 00	6.5
410791 90 00	6.5
410792 10 00	5.5
410792 90 00	6.5
410799 10 00	6.5
410799 90 00	6.5
741300 91 00	5.2
760110 00 00	6
760410 90 00	7.5
760421 00 00	7.5
760429 90 00	7.5

First Column	Second Column
H.S. Code No.	Import Duty
852812 52 00	14
852812 54 00	14
852812 56 00	14
852812 58 00	14
852812 62 00	14

First Column	Second Column
H.S. Code No.	Import Duty
852812 66 00	14
852812 72 00	14
852812 76 00	14
852812 81 00	14
852812 89 00	14

Passed by the House of Representatives at Sitting No. 863 of the
3rd February, 2003.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives