

Nru. 14

12. 1. 99

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli Ċensu Galea, M.P., Ministru ghat-Trasport u Komunikazzjoni, u moqri ghall-Ewwel darba fis-Seduta tal-11 ta' Jannar, 1999.

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

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Ċensu Galea, M.P., Minister for Transport and Communications, and read the First time at the Sitting of the 11th January, 1999.

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

RICHARD J. CAUCHI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

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

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1998 li jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur (Emenda Nru. 2), u għandu jinqara u jftiehem haġa waħda ma' l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor
u bidu fis-sehh.

Att Nru. X
ta' l-1994.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jibdew isehhu fl-1 ta' Jannar, 1999.

2. Minflok l-Ewwel Skeda u t-Tieni Skeda li jinsabu ma' l-Att prinċipali għandhom jidhlu dawn l-Iskedi li ġejjin:—

Sostituzzjoni ta'
l-Ewwel u t-Tieni
Skedi li jinsabu ma'
l-Att prinċipali.

"L-EWWEL SKEDA

(Artikolu 6 (1))

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
87.01		Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09):	
	1.01.01.01	(A) <i>Tractors</i> ikkontrollati minn min ikun miexi magghom	0%
	1.01.10.01	(B) <i>Tractors</i> tat-triq ghal <i>semi-trailers</i>	0%
	1.01.20.01	(C) <i>Track-laying tractors</i>	0%
	1.01.30.01	(D) Ohrajn	0%
87.02		Vetturi bil-mutur għall-ġarr ta' ghaxar persuni jew aktar, inkluż is-sewwieq:	
	1.02.01.01	(A) <i>Scheduled Buses</i>	6%
	1.02.02.01	(B) <i>Unscheduled buses</i> u <i>coaches</i>	24%
	1.02.03.01	(C) <i>Minibuses</i> għall-ġarr bi hlas ta':	
	1.02.03.01A	(i) hmistax-il persuna, inkluż is-sewwieq ...	21%
	1.02.03.01B	(ii) sbatax-il persuna, inkluż is-sewwieq ...	21%
	1.02.03.01C	(iii) dsatax-il persuna, inkluż is-sewwieq ...	21%
	1.02.04.01	(D) <i>Midibuses</i> u <i>minibuses</i> privati bil-makna:	
	1.02.04.01A	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
	1.02.04.01B	(ii) ta' ċilindrata ta' aktar minn 1500cc	60%
	1.02.04.01C	(iii) ohrajn	60%
	1.02.05.01	(E) Ohrajn:	
	1.02.05.01A	(i) Vannijiet għall-ġarr ta' hdax-il persuna, inkluż is-sewwieq:–	
	1.02.05.01B	(a) ghal użu bhala vetturi bil-mutur għall-kiri	30%
	1.02.05.01C	(b) vetturi ohrajn bil-makna:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
	1.02.05.01D	– ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
	1.02.05.01E	– ta' ċilindrata ta' aktar minn 1500cc	60%
	1.02.05.01F	(ii) Ohrajn	60%
87.03		Karozzi bil-mutur u vetturi ohra bil-mutur mahsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura H.S. Nru. 87.02), inklużi station wagons u karozzi tat-tlielaq:	
	1.03.00.01	(A) Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall- <i>golf</i> u vetturi simili	50.5%
		(B) Vetturi ohra, b'makna ta' kombustjoni interna li tixgħel bi <i>spark</i> /b'kumpressjoni:	
		(i) Ta' ċilindrata ta' mhux aktar minn 1300cc:	
	1.03.01.01	– Chassis iffittjati b'makna u kabina ...	50.5%
	1.03.02.01	– 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%
	1.03.03.01	– Vetturi ohra, ġodda:	
	1.03.03.01A-B	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30%
	1.03.03.01C-F	(b) 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%
	1.03.03.01G	(ċ) <i>Taxi-cars</i>	20%
	1.03.03.01H	(d) Għal użu iehor	50.5%
	1.03.04.01	– Vetturi ohra, użati:	
	1.03.04.01A-B	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30% iżda mhux inqas minn Lm650 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.03.04.01C-F		(b) 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 Lm770 kull vettura
1.03.04.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.04.01H		(d) Għal użu ieħor	50.5% iżda mhux inqas minn Lm830 kull vettura
		(ii) Ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
1.03.10.01		- <i>Chassis</i> iffittjati b'makna u kabina ...	53%
1.03.11.01		- 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	53%
1.03.12.01		- Vetturi oħra, ġodda:	
1.03.12.01A-B		(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30%
1.03.12.01C-F		(b) 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%
1.03.12.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.12.01H		(d) Għal użu ieħor	53%
1.03.13.01		- Vetturi oħra, użati:	
1.03.13.01A-B		(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30% iżda mhux inqas minn Lm1,000 kull vettura
1.03.13.01C-F		(b) 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 Lm1,200 kull vettura
1.03.13.01G		(ċ) <i>Taxi-cars</i>	20%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.03.13.01H		(d) Għal użu iehor	53% iżda mhux inqas minn Lm1,360 kull vettura
		(iii) Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 1800cc:	
1.03.20.01		- <i>Chassis</i> iffittjati b'makna u kabina ...	60%
1.03.21.01		- 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%
1.03.22.01		- Vetturi ohra, ġodda:	
1.03.22.01A-B		(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30%
1.03.22.01C-F		(b) 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%
1.03.22.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.22.01H		(d) Għal użu iehor	60%
1.03.23.01		- Vetturi ohra, użati:	
1.03.23.01A-B		(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30% iżda mhux inqas minn Lm2,000 kull vettura
1.03.23.01C-F		(b) 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 Lm2,380 kull vettura
1.03.23.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.23.01H		(d) Għal użu iehor	60% iżda mhux inqas minn Lm2,770 kull vettura
		(iv) Ta' ċilindrata ta' aktar minn 1800cc iżda mhux aktar minn 2000cc:	
1.03.30.01		- <i>Chassis</i> iffittjati b'makna u kabina ...	65%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.03.31.01		– 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%
1.03.32.01		– Vetturi ohra, ġodda:	
1.03.32.01A-B		(a) Għal użu bhala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30%
1.03.32.01C-F		(b) 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-subintestatura	48.5%
1.03.32.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.32.01H		(d) Għal użu iehor	65%
1.03.33.01		– Vetturi ohra, użati:	
1.03.33.01A-B		(a) Għal użu bhala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30% iżda mhux inqas minn Lm2,000 kull vettura
1.03.33.01C-F		(b) 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-subintestatura	48.5% iżda mhux inqas minn Lm2,380 kull vettura
1.03.33.01G		(ċ) <i>Taxi-cars</i>	20%
1.03.33.01H		(d) Għal użu iehor	65% iżda mhux inqas minn Lm3,000 kull vettura
		(v) Ta' ċilindrata ta' aktar minn 2000cc:	
1.03.40.01		– <i>Chassis</i> iffittjati b'makna u kabina ...	75%
1.03.41.01		– 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%
1.03.42.01		– Vetturi ohra, ġodda:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oġġetti</i>	<i>Rata ta' Taxxa</i>
	1.03.42.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30%
	1.03.42.01C-F	(b) 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%
	1.03.42.01G	(ċ) <i>Taxi-cars</i>	20%
	1.03.42.01H	(d) Ghal użu iehor	75%
	1.03.43.01	– Vetturi ohra, użati:	
	1.03.43.01A-B	(a) Ghal użu bhala vetturi bil-mutur għall-kiri jew <i>self-drive</i>	30% iżda mhux inqas minn Lm4,000 kull vettura
	1.03.43.01C-F	(b) 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 Lm4,825 kull vettura
	1.03.43.01G	(ċ) <i>Taxi-cars</i>	20%
	1.03.43.01H	(d) Ghal użu iehor	75% iżda mhux inqas minn Lm7,000 kull vettura
		(Ċ) Ohrajn:	
	1.03.50.01	– <i>Chassis</i> iffittjati b'makna u kbina	60%
	1.03.51.01	– 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%
	1.03.53.01	– Ohrajn:	
	1.03.53.01A	--- Ġodda	60%
	1.03.53.01B	--- Ohrajn	60%

87.04

Vetturi bil-mutur għall-ġarr ta' oġġetti:

(A) *Dumpers* maghmula għall-użu 'l barra mill-*highway*:

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
1.04.00.01		- <i>Dumpers ta' piż hafif</i>	31%
1.04.01.01		- Ohrajn:	
1.04.01.01A		--- <i>Chassis iffittjati b'makna u kabina ...</i>	57.5% iżda mhux inqas minn Lm1,480 kull vettura
1.04.01.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm1,610 kull vettura
(B) Ohrajn, b'makna bil- <i>pistons</i> ta' kombustjoni interna li tixghel b'kompresjoni (<i>diesel jew semi-diesel</i>):			
(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:			
1.04.02.01		- <i>Chassis iffittjati b'makna u kabina ...</i>	57.5% iżda mhux inqas minn Lm1,480 kull vettura
1.04.03.01		- <i>Vetturi ta' struttura unitarja (monocoque) iffittjati b'makna u body li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar</i>	57.5% iżda mhux inqas minn Lm1,480 kull vettura
1.04.04.01		- Ohrajn:	
1.04.04.01A		--- <i>Ġodda</i>	57.5%
1.04.04.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm1,480 kull vettura
(ii) piż gross tal-vettura ta' aktar minn 5 tunnellati iżda mhux aktar minn 20 tunnellata:			
1.04.05.01		- <i>Chassis iffittjati b'makna u kabina:</i>	
1.04.05.01A		(a) <i>Ġodda</i>	36%
1.04.05.01B		(b) Ohrajn	57.5% iżda mhux inqas minn Lm1,480 kull vettura
1.04.06.01		- Ohrajn:	
		--- <i>Ġodda</i>	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.04.06.01A		57.5%
	1.04.06.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm2,960 kull vettura
		(iii) piż gross tal-vettura ta' aktar minn 20 tunnellata:	
	1.04.07.01	- Chassis iffittjati b'makna u kabina:	
	1.04.07.01A	(a) Ġodda	36%
	1.04.07.01B	(b) Ohrajn	57.5% iżda mhux inqas minn Lm1,890 kull vettura
	1.04.08.01	- Ohrajn:	
	1.04.08.01A	--- Ġodda	57.5%
	1.04.08.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm3,190 kull vettura
		(Ċ) Ohrajn, b'makna bil-pistons ta' kombustjoni interna li tixghel bi <i>spark</i> :	
		(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
	1.04.10.01	- Chassis iffittjati b'makna u kabina ...	57.5% iżda mhux inqas minn Lm1,480 kull vettura
	1.04.11.01	- 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 Lm1,480 kull vettura
	1.04.12.01	- Ohrajn:	
	1.04.12.01A	--- Ġodda	57.5%
	1.04.12.01B	--- Ohrajn	57.5% iżda mhux inqas minn Lm1,480 kull vettura

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
		(ii) piż gross tal-vettura ta' aktar minn 5 tunnellati:	
1.04.13.01		– Chassis iffittjati b'makna u kabina:	
1.04.13.01A		(a) Ġodda	36%
1.04.13.01B		(b) Ohrajn	57.5% iżda mhux inqas minn Lm1,480 kull vettura
1.04.14.01		– Ohrajn:	
1.04.14.01A		--- Ġodda	57.5%
1.04.14.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm2,960 kull vettura
		(D) Ohrajn:	
1.04.20.01		– Chassis iffittjati b'makna u kabina	57.5%
1.04.21.01		– 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%
1.04.22.01		– Ohrajn:	
1.04.22.01A		--- Ġodda	57.5%
1.04.22.01B		--- Ohrajn	57.5% iżda mhux inqas minn Lm3,190 kull vettura
87.05		Vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċiparjament għat-trasport ta' persuni jew ta' ogġetti (per eżempju, <i>breakdown lorries</i>, <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal-<i>mixers</i> tal-konkos, <i>lorries</i> għall-knis tat- toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti):	
1.05.00.01		(A) <i>Lorries</i> tal-gruwa	0%
1.05.10.01		(B) <i>Drilling derricks</i> ambulanti	0%
1.05.20.01		(C) Vetturi tat-tifi tan-nar	0%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	1.05.30.01	(D) <i>Lorries tal-mixers tal-konkos</i>	0%
	1.05.40.01	(E) Ohrajn:	
	1.05.40.01A	(i) <i>Breakdown lorries</i>	0%
	1.05.40.01B	(ii) <i>Vetturi li jippumpjaw il-konkos</i>	0%
	1.05.40.01C	(iii) Ohrajn	0%
87.06		<i>Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' H.S. Nri. 87.01 sa 87.05:</i>	
	1.06.00.01	(A) <i>Għal tractors (minbarra tractors ta' l-intestatura ta' H.S. Nru. 87.09)</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
	1.06.10.01	(B) <i>Għal vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.
	1.06.20.01	(Ċ) <i>Għal karożzi bil-mutur u vetturi bil-mutur ohra mahsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi station wagons u karożzi tat-tlielaq</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.03.
	1.06.30.01	(D) <i>Għal vetturi bil-mutur għall-ġarr ta' ogġetti</i>	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oġġetti</i>	<i>Rata ta' Taxxa</i>
	1.06.40.01	(E) Ghal vetturi bil-mutur ghal skopijiet speċjali, minbarra dawk mahsubin prinċiparjament ghat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għall-knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.
87.07		Bodies (inkluzi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05):	
	1.07.00.01	(A) Ghal <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 (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.01.
	1.07.10.01	(B) Ghal vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluz is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.02.
	1.07.20.01	(Ċ) Ghal karożzi bil-mutur u vetturi bil-mutur ohra mahsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura H.S. Nru. 87.02), inkluzi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (Ċ) skond in-Numru tal-Kodiċi H.S. 87.03.
	1.07.30.01	(D) Ghal vetturi bil-mutur għall-ġarr ta' oġġetti	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04.

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oġġetti</i>	<i>Rata ta' Taxxa</i>
	1.07.40.01	(E) Għal vetturi bil-mutur għal skopijiet speċjali, minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' oġġetti (per eżempju, <i>breakdown lorries, lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għall-knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil kategoriji (A) sa (E) skond in-Numru tal-Kodiċi H.S. 87.05.
87.09	1.09.00.01	Trakkijiet tax-xogħol, <i>self-propelled</i> , mhux iffittjati b'taġhmira għall-irflegh jew tqandil, tat-tipi wżati fil-fabbriki, imhażen, arei tad-dokk jew ajruporti 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	1.10.00.01	Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi	0%
87.11		<i>Motor cycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffittjati b'mutur awżiljarju, <i>bis-side-cars</i> jew minghajrom:	
	1.11.00.01	(A) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
	1.11.00.01A	(i) <i>Cycles</i> iffittjati b'mutur awżiljarju	28.5%
	1.11.00.01B	(ii) Ohrajn	28.5% iżda mhux inqas minn Lm45 kull vettura
	1.11.01.01	(B) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
	1.11.01.01A	(i) <i>Cycles</i> iffittjati b'mutur awżiljarju	28.5%
	1.11.01.01B	(ii) Ohrajn:	

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Oġġetti</i>	<i>Rata ta' Taxxa</i>
	1.11.01.01B1	- B'ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 125cc	28.5% iżda mhux inqas minn Lm85 kull vettura
	1.11.01.01B2	- B'ċilindrata ta' aktar minn 125cc iżda mhux aktar minn 250cc	42% iżda mhux inqas minn Lm195 kull vettura
	1.11.02.01	(Ċ) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 250cc iżda mhux aktar minn 500cc	42% iżda mhux inqas minn Lm230 kull vettura
	1.11.03.01	(D) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 500cc iżda mhux aktar minn 800cc	42% iżda mhux inqas minn Lm300 kull vettura
	1.11.04.01	(E) B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 800cc	42% iżda mhux inqas minn Lm630 kull vettura
	1.11.05.01	(F) Ohrajn	42%
87.13	1.13.00.01	Carriages ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	0%
87.14	1.14.01.01	Partijiet u aċċessorji tal-vatturi ta' l-intestaturi M.S. Nri. 07.11 sa 87.13:	
		(A) Ghal <i>motorcycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffittjati b'mutur awżiljarju, bis- <i>side-cars</i> jew minghajrhom	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (F) skond in-Numru tal-Kodiċi H.S. 87.11
	1.14.02.01	(B) Ghal <i>carriages</i> ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	Dik ir-rat ta' taxxa hekk kif tapplika skond in-Numru tal-Kodiċi H.S. 87.13

IT-TIENI SKEDA

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
87.01	2.01.00.01	<i>Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09)</i>	0%
87.02		Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	2.02.01.01	(a) <i>Buses, coaches u mini buses għall-ġarr ta' passigġieri bi hlas</i>	6%
	2.02.04.01	(b) <i>Midi buses u mini buses privati bil-makna:</i>	
	2.02.04.01A	(i) <i>ta' ċilindrata ta' mhux aktar minn 1500cc</i>	10%
	2.02.04.01B	(ii) <i>ta' ċilindrata ta' aktar minn 1500cc.....</i>	15%
	2.02.04.01C	(iii) <i>ohrajn</i>	15%
	2.02.05.01	(ċ) <i>Ohrajn</i>	15%
87.03		Karozzi bil-mutur u vetturi ohra bil-mutur maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura H.S. Nru. 87.02), inklużi station wagons u karozzi tat-tlielaq:	
		(a) Vetturi bil-makna:	
	2.03.01.01	(i) <i>ta' ċilindrata ta' mhux aktar minn 1500cc</i>	11%
	2.03.10.01	(ii) <i>ta' ċilindrata ta' aktar minn 1500cc.....</i>	16.5%
	2.03.20.01	(iii) <i>ohrajn</i>	16.5%
87.04	2.04.00.01	Vetturi bil-mutur għall-ġarr ta' ogġetti	10.5%
87.05	2.05.00.01	Vetturi bil-mutur għal skopijiet speċjali, minbarra dawk maħsubin prinċiparjament għat-trasport ta' persuni jew ta' ogġetti (per eżempju, breakdown lorries, lorries tal-gruwa, vetturi tat-tifi tan-nar, lorries tal-mixers tal-konkos, lorries għall-knis tat-toroq, lorries tal-bexx, hwienet tax-xogħol ambulanti, units tar-radjoloġija ambulanti).....	0%
87.06		Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta':	
	2.06.01.01	(A) <i>l-intestatura ta' H.S. Nru. 87.01</i>	0%
	2.06.10.01	(B) <i>l-intestatura ta' H.S. Nru. 87.02.....</i>	6.5%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
	2.06.20.01	(C) l-intestatura ta' H.S. Nru. 87.03:	
		– Bil-makna:	
	2.06.20.01A	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	11%
	2.06.20.01B	(ii) ta' ċilindrata ta' aktar minn 1500cc	16.5%
	2.06.30.01	(D) l-intestatura ta' H.S. Nru. 87.04.....	10.5%
	2.06.40.01	(E) l-intestatura ta' H.S. Nru.87.05.....	0%
87.07		Bodies (inklużi kabini) għall-vetturi bil-mutur ta':	
	2.07.01.01	(A) l-intestatura ta' H.S. Nru. 87.01.....	0%
	2.07.10.01	(B) l-intestatura ta' H.S. Nru. 87.02.....	6.5%
	2.07.20.01	(C) l-intestatura ta' H.S. Nru. 87.03:	
		– Bil-makna:	
	2.07.20.01A	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	11%
	2.07.20.01B	(ii) ta' ċilindrata ta' aktar minn 1500cc...	16.5%
	2.07.30.01	(D) l-intestatura ta' H.S. Nru. 87.04	10.5%
	2.07.40.01	(E) l-intestatura ta' H.S. Nru. 87.05	0%
87.09	2.09.00.01	Trakkijiet tax-xogħol, <i>self propelled</i>, mhux iffittjati b'taġmir għall-irfiegħ jew tqandil, tat-tipi wżati fil-fabriki, imhażen, arei tad-dokk, jew ajruporti għat-trasport ta' ogġetti 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	2.10.00.01	Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le u partijiet ta' dawn il-vetturi	0%
87.11	2.11.00.01	<i>Motor cycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffittjati b'mutur awżiljarju, <i>bis-side cars</i> jew minghajrom	6.5%
87.13	2.13.00.01	<i>Carriages</i> ta' l-invalidi sew jekk motorizzati jew le jew jimxu mekkanikament.....	0%

<i>Numru tal-Kodiċi H.S.</i>	<i>Numru tal-Kodiċi VERA</i>	<i>Ogġetti</i>	<i>Rata ta' Taxxa</i>
87.14		Partijiet u aċċessorji tal-vetturi ta':	
	2.14.01.01	(A) l-intestatura H.S. Nru. 87.11	6.5%
	2.14.10.01	(B) l-intestatura H.S. Nru. 87.13	0%".

Għanijiet u Raġunijiet

L-ghan ta' l-Abbozz huwa:

- biex fejn hu possibbli r-rati ta' taxxa tar-registrazzjoni fuq vetturi bil-mutur jiġu aġġustati b'tali mod li l-introduzzjoni tat-Taxxa fuq il-Valur Miżjud, ma jkollha ebda effett fuq il-prezz għall-konsumatur; u
- biex jiġu inklużi n-numri tal-kodiċi VERA u kull tip ta' vettura bil-mutur klassifikata f'Kapitlu 87 tat-Tariffa tad-Dwana.

**A BILL
entitled**

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

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

Short title and commencement.

Act No. X of 1994.

1. (1) This Act may be cited as the Motor Vehicles Registration Tax (Amendment) (No. 2) Act, 1998, and shall be read and construed as one with the Motor Vehicles Registration Tax Act, 1994, hereinafter referred to as “the principal Act”.

(2) The provisions of this Act shall come into force on the 1st January, 1999.

Substitution of the First and Second Schedule to the principal Act.

2. For the First Schedule and the Second Schedule to the principal Act, there shall be substituted the following Schedules:—

"FIRST SCHEDULE

(Section 6 (1))

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.01.01.01	(A) Pedestrian controlled tractors	0%
	1.01.10.01	(B) Road tractors for semi-trailers	0%
	1.01.20.01	(C) Track-laying tractors	0%
	1.01.30.01	(D) Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.02.01.01	(A) Scheduled Buses	6%
	1.02.02.01	(B) Unscheduled Buses or coaches	24%
	1.02.03.01	(C) Minibuses for the transport, against payment, of:-	
	1.02.03.01A	(i) fifteen persons, including the driver	21%
	1.02.03.01B	(ii) seventeen persons, including the driver	21%
	1.02.03.01C	(iii) nineteen persons, including the driver	21%
	1.02.04.01	(D) Midibuses and private minibuses with engine:	
	1.02.04.01A	(i) of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.04.01B	(ii) of a cylinder capacity exceeding 1500cc	60%
	1.02.04.01C	(iii) other	60%
	1.02.05.01	(E) Other:	
	1.02.05.01A	(i) Vans for the transport of eleven persons, including the driver:-	
	1.02.05.01B	(a) for use as motor vehicle for hire	30%
	1.02.05.01C	(b) other motor vehicles with engine:	
	1.02.05.01D	- of a cylinder capacity not exceeding 1500cc	50.5%
	1.02.05.01E	- of a cylinder capacity exceeding 1500cc	60%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.02.05.01F	(ii) 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:	
	1.03.00.01	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles	50.5%
		(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
		(i) of a cylinder capacity not exceeding 1300cc:	
	1.03.01.01	- Chassis fitted with engine and cab	50.5%
	1.03.02.01	- 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%
	1.03.03.01	- Other vehicles, new:	
	1.03.03.01A-B	(a) For use as hire or self-drive motor vehicles	30%
	1.03.03.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.03.01G	(c) Taxi-cars	20%
	1.03.03.01H	(d) For other use	50.5%
	1.03.04.01	- Other vehicles, used:	
	1.03.04.01A-B	(a) For use as hire or self-drive motor vehicles	30% but not less than Lm650 per vehicle
	1.03.04.01C-F	(b) 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 Lm770 per vehicle
	1.03.04.01G	(c) Taxi-cars	20%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.04.01H	(d) For other use	50.5% but not less than Lm850 per vehicle
		(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
	1.03.10.01	- Chassis fitted with engine and cab	53%
	1.03.11.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
	1.03.12.01	- Other vehicles, new:	
	1.03.12.01A-B	(a) For use as hire or self-drive motor vehicles	30%
	1.03.12.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.12.01G	(c) Taxi-cars	20%
	1.03.12.01H	(d) For other use	53%
	1.03.13.01	- Other vehicles, used:	
	1.03.13.01A-B	(a) For use as hire or self-drive motor vehicles	30% but not less than Lm1000 per vehicle
	1.03.13.01C-F	(b) 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 Lm1200 per vehicle
	1.03.13.01G	(c) Taxi-cars	20%
	1.03.13.01H	(d) For other use	53% but not less than Lm1360 per vehicle
		(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
	1.03.20.01	- Chassis fitted with engine and cab	60%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.21.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.03.22.01	- Other vehicles, new:	
	1.03.22.01A-B	(a) For use as hire or self-drive motor vehicles	30%
	1.03.22.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.22.01G	(c) Taxi-cars	20%
	1.03.22.01H	(d) For other use	60%
	1.03.23.01	- Other vehicles, used:	
	1.03.23.01A-B	(a) For use as hire or self-drive motor vehicles	30%but not less than Lm2000 per vehicle
	1.03.23.01C-F	(b) 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 Lm2380 per vehicle
	1.03.23.01G	(c) Taxi-cars	20%
	1.03.23.01H	(d) For other use	60%but not less than Lm2770 per vehicle
		(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
	1.03.30.01	- Chassis fitted with engine and cab	65%
	1.03.31.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%
	1.03.32.01	- Other vehicles, new:	

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.32.01A-B	(a) For use as hire or self-drive motor vehicles	30%
	1.03.32.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.32.01G	(c) Taxi-cars	20%
	1.03.32.01H	(d) For other use	65%
	1.03.33.01	- Other vehicles, used:	
	1.03.33.01A-B	(a) For use as hire or self-drive motor vehicles	30%but not less than Lm2000 per vehicle
	1.03.33.01C-F	(b) 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 Lm2380 per vehicle
	1.03.33.01G	(c) Taxi-cars	20%
	1.03.33.01H	(d) For other use	65%but not less than Lm3000 per vehicle
		(v) of a cylinder capacity exceeding 2000cc:	
	1.03.40.01	- Chassis fitted with engine and cab	75%
	1.03.41.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.03.42.01	- Other vehicles, new:	
	1.03.42.01A-B	(a) For use as hire or self-drive motor vehicles	30%
	1.03.42.01C-F	(b) Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.03.42.01G	(c) Taxi-cars	20%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.03.42.01H	(d) For other use	75%
	1.03.43.01	- Other vehicles, used:	
	1.03.43.01A-B	(a) For use as hire or self-drive motor vehicles	30% but not less than Lm4000 per vehicle
	1.03.43.01C-F	(b) 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 Lm4825 per vehicle
	1.03.43.01G	(c) Taxi-cars	20%
	1.03.43.01H	(d) For other use	75% but not less than Lm7000 per vehicle
		(C) Other:	
	1.03.50.01	- Chassis fitted with engine and cab	60%
	1.03.51.01	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.03.53.01	- Other:	
	1.03.53.01A	--- New	60%
	1.03.53.01B	--- Other	60%
87.04		Motor vehicles for the transport of goods:	
		(A) Dumpers designed for off-highway use:	
	1.04.00.01	- Light Dumpers	31%
	1.04.01.01	- Other:	
	1.04.01.01A	--- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.01.01B	--- Other	57.5% but not less than Lm1610 per vehicle

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
		(B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		(i) g.v.w. not exceeding 5 tonnes:	
1.04.02.01		– Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
1.04.03.01		– 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
1.04.04.01		– Other	
1.04.04.01A		– – – New	57.5%
1.04.04.01B		– – – Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
1.04.05.01		– Chassis fitted with engine and cab:	
1.04.05.01A		(a) New	36%
1.04.05.01B		(b) Other	57.5% but not less than Lm1480 per vehicle
1.04.06.01		– Other:	
1.04.06.01A		– – – New	57.5%
1.04.06.01B		– – – Other	57.5% but not less than Lm2960 per vehicle
		(iii) g.v.w. exceeding 20 tonnes:	
1.04.07.01		– Chassis fitted with engine and cab:	
1.04.07.01A		(a) New	36%
1.04.07.01B		(b) Other	57.5% but not less than Lm1890 per vehicle
1.04.08.01		– Other:	
1.04.08.01A		– – – New	57.5%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.08.01B	--- Other	57.5% but not less than Lm3190 per vehicle
		(C) Other, with spark-ignition internal combustion piston engine:	
		(i) g.v.w. not exceeding 5 tonnes:	
	1.04.10.01	- Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
	1.04.11.01	- 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
	1.04.12.01	- Other:	
	1.04.12.01A	--- New	57.5%
	1.04.12.01B	--- Other	57.5% but not less than Lm1480 per vehicle
		(ii) g.v.w. exceeding 5 tonnes:	
	1.04.13.01	- Chassis fitted with engine and cab:	
	1.04.13.01A	(a) New	36%
	1.04.13.01B	(b) Other	57.5% but not less than Lm1480 per vehicle
	1.04.14.01	- Other:	
	1.04.14.01A	--- New	57.5%
	1.04.14.01B	--- Other	57.5% but not less than Lm2960 per vehicle
		(D) Other:	
	1.04.20.01	- Chassis fitted with engine and cab	57.5%
	1.04.21.01	- 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%
	1.04.22.01	- Other:	

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.04.22.01A	--- New	57.5%
	1.04.22.01B	--- 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):	
	1.05.00.01	(A) Crane lorries	0%
	1.05.10.01	(B) Mobile drilling derricks	0%
	1.05.20.01	(C) Fire fighting vehicles	0%
	1.05.30.01	(D) Concrete-mixer lorries	0%
	1.05.40.01	(E) Other:	
	1.05.40.01A	(i) Breakdown lorries	0%
	1.05.40.01B	(ii) Concrete-pumping vehicles	0%
	1.05.40.01C	(iii) Other	0%
87.06		Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.06.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.06.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02
	1.06.20.01	(C) For motor cars and other motor vehicles principally designed for the transport of persons	

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
		(other than those of H.S. heading No.87.02), including station wagons and racing cars	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03
	1.06.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04
	1.06.40.01	(E) 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 (A) to (E) as per H.S. Code Number 87.05
87.07		Bodies (including cabs), for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	1.07.00.01	(A) For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.01
	1.07.10.01	(B) For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories (A) to (E) as per H.S. Code Number 87.02
	1.07.20.01	(C) 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 (A) to (C) as per H.S. Code Number 87.03

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.07.30.01	(D) For motor vehicles for the transport of goods	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04
	1.07.40.01	(E) 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 (A) to (E) as per H.S. Code Number 87.05
87.09	1.09.00.01	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	1.10.00.01	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:	
	1.11.00.01	(A) With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.11.00.01A	(i) Cycles fitted with an auxiliary motor	28.5%
	1.11.00.01B	(ii) Other	28.5% but not less than Lm45 per vehicle
	1.11.01.01	(B) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
	1.11.01.01A	(i) Cycles fitted with an auxiliary motor	28.5%
	1.11.01.01B	(ii) Other:	
	1.11.01.01B1	– With cylinder capacity exceeding 50cc but not exceeding 125cc	28.5% but not less than Lm85 per vehicle

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.11.01.01B2	- With cylinder capacity exceeding 125cc but not exceeding 250cc	42% but not less than Lm195 per vehicle
	1.11.02.01	(C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	42% but not less than Lm230 per vehicle
	1.11.03.01	(D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	42% but not less than Lm300 per vehicle
	1.11.04.01	(E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	42% but not less than Lm630 per vehicle
	1.11.05.01	(F) Other	42%
87.13	1.13.00.01	Invalid carriages, whether or not motorised or otherwise mechanically propelled.....	0%
87.14		Parts and accessories of vehicles of H.S. headings Nos. 87.11 to 87.13:	
	1.14.01.01	(A) Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	The rates of tax applicable in categories (A) to (F) as per H.S. Code Number 87.11
	1.14.02.01	(B) Invalid carriages, whether or not motorised or otherwise mechanically propelled	The rates of tax applicable in H.S. Code Number 87.13

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	1.11.01.01B2	– With cylinder capacity exceeding 125cc but not exceeding 250cc	42% but not less than Lm195 per vehicle
	1.11.02.01	(C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	42% but not less than Lm230 per vehicle
	1.11.03.01	(D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	42% but not less than Lm300 per vehicle
	1.11.04.01	(E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	42% but not less than Lm630 per vehicle
	1.11.05.01	(F) Other	42%
87.13	1.13.00.01	Invalid carriages, whether or not motorised or otherwise mechanically propelled.....	0%
87.14		Parts and accessories of vehicles of H.S. headings Nos. 87.11 to 87.13:	
	1.14.01.01	(A) Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side-cars	The rates of tax applicable in categories (A) to (F) as per H.S. Code Number 87.11
	1.14.02.01	(B) Invalid carriages, whether or not motorised or otherwise mechanically propelled	The rates of tax applicable in H.S. Code Number 87.13

SECOND SCHEDULE

(Section 6(2))

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.01	2.01.00.01	Tractors (other than tractors of H.S. heading No. 87.09)	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	2.02.01.01	(a) Buses, coaches and mini buses for the conveyance of passengers against payment	6%
	2.02.04.01	(b) Midi buses and private mini buses with engine:	
	2.02.04.01A	(i) of a cylinder capacity not exceeding 1500cc	10%
	2.02.04.01B	(ii) of a cylinder capacity exceeding 1500cc	15%
	2.02.04.01C	(iii) other.....	15%
	2.02.05.01	(c) Other	15%
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:	
		(a) Vehicles with engine:	
	2.03.01.01	(i) of a cylinder capacity not exceeding 1500cc	11%
	2.03.10.01	(ii) of a cylinder capacity exceeding 1500cc	16.5%
	2.03.20.01	(iii) other.....	16.5%
87.04	2.04.00.01	Motor vehicles for the transport of goods	10.5%
87.05	2.05.00.01	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)	0%
87.06		Chassis fitted with engine, for motor vehicles of:	

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	2.06.01.01	(A) H.S. heading No. 87.01	0%
	2.06.10.01	(B) H.S. heading No. 87.02	6.5%
	2.06.20.01	(C) H.S. heading No. 87.03: – With engine:	
	2.06.20.01A	(i) of a cylinder capacity not exceeding 1500cc	11%
	2.06.20.01B	(ii) of a cylinder capacity exceeding 1500cc	16.5%
	2.06.30.01	(D) H.S. heading No. 87.04	10.5%
	2.06.40.01	(E) H.S. heading No. 87.05	0%
87.07		Bodies (incuding cabs) for the motor vehicles of:	
	2.07.01.01	(A) H.S. heading No. 87.01	0%
	2.07.10.01	(B) H.S. heading No. 87.02	6.5%
	2.07.20.01	(C) H.S. heading No. 87.03: – With engine:	
	2.07.20.01A	(i) of a cylinder capacity not exceeding 1500cc	11%
	2.07.20.01B	(ii) of a cylinder capacity exceeding 1500cc	16.5%
	2.07.30.01	(D) H.S. heading No. 87.04	10.5%
	2.07.40.01	(E) H.S. heading No. 87.05	0%
87.09	2.09.00.01	Work 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 fore going vehicles	0%
87.10	2.10.00.01	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%

<i>H.S. Code Number</i>	<i>VERA Code number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.11	2.11.00.01	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars	6.5%
87.13	2.13.00.01	Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14		Parts and accessories of vehicles of:	
	2.14.01.01	(A) H.S. heading 87.11	6.5%
	2.14.10.01	(B) H.S. heading 87.13	0%.

Objects and Reasons

The object of the Bill is:

– to adjust, wherever possible, the registration tax rates on motor vehicles in such a way that with the introduction of the Value Added Tax, the selling price to the consumer will not be affected; and

– to include the VERA code numbers and all types of motor vehicles classified within Chapter 87 of the Customs Tariff.