
Nru. 88

18. 1. 94

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli Francis Zammit Dimech, M.P., Ministru ghat-Trasport u Komunikazzjoni, u moqri għall-Ewwel darba fis-Seduta tad-29 ta' Novembru, 1993.

ATT biex jipprovdi għar-registrazzjoni ta' vetturi bil-mutur f'Malta u dwar dazju tas-sisa fuq dawk il-vetturi.

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Francis Zammit Dimech, M.P., Minister for Transport and Communications and read the First time at the Sitting of the 29th November, 1993.

AN ACT to provide for the registration of motor vehicles in Malta and for the imposition of an excise duty thereon.

RICHARD J. CAUCHI
Clerk to the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex jipprovi għar-reġistrazzjoni ta' vetturi bil-mutur f' Malta u dwar dazju tas-sisa fuq dawk il-vetturi.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1993 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

Titolu fil-qosor
u bidu fis-sehh.

(2) Id-dispożizzjonijiet ta' l-artikolu 19 u tal-paragrafu (ċ) tas-subartikolu (1) ta' l-artikolu 22 ta' dan l-Att għandhom jibdew isehħu f'dik id-data li l-Ministru responsabbli għat-trasport jista' jstabilixxi b'avviż fil-Gazzetta.

(3) Id-dispożizzjonijiet l-oħra ta' dan l-Att għandhom jitqiesu li bdew isehħu fl-ewwel ta' Jannar, 1994.

2. F'dan l-Att kemm-il darba r-rabta tal-kliem ma tehtiegħ mod iehor:

Tifsir.

“Ministru” tfisser il-ministru responsabbli għat-trasport;

“persuna” tinkludi korp ta' persuni;

“taxxa” tfisser id-dazju tas-sisa miġbur bis-sahħa ta' dan l-Att;

“Uffiċjal Kompetenti” tfisser dak l-uffiċjal pubbliku li jista' jiġi hekk inkarigat għall-ghanijiet ta' dan l-Att b'avviż pubblikat fil-Gazzetta;

“vettura bil-mutur” tfisser kull vettura li tidhol f’xi waħda mit-tifsiriet elenkati fl-Ewwel Skeda li tinsab ma’ dan l-Att.

(2) Għall-ghanijiet ta’ dan l-Att, vettura bil-mutur li fuqha jkunu saru xi xogħolijiet f’Malta, magħdud it-twaħhil ta’ makna ma’ *chassis* jew *frame*, għandha titqies bħala li giet manifatturata f’Malta jekk ix-*chassis* jew *frame* ma kienux jagħmlu biċċa waħda ma’ xi vettura importata ġewwa Malta jew jekk ix-*chassis* kien jagħmel biċċa waħda ma’ vettura bil-mutur li r-reġistrazzjoni tagħha f’Malta tkun thassret.

(3) Kull riferenza f’dan l-Att għas-sid ta’ vettura bil-mutur għandha tinfthiem li tinkludi riferenza għal kull sid ieħor tagħha u għal kull persuna li f’dak il-waqt ta’ dik ir-riferenza ikollu fil-pussess jew taħt il-kontroll tiegħu dik il-vettura.

Gbir ta’
taxxa.

3. Għandu jintalab u jingabar mill-Uffiċjal Kompetenti f’isem il-Gvern dazju tas-sisa bir-rata jew fl-ammont speċifikat f’dan l-Att malli ssir ir-reġistrazzjoni ta’ kull vettura bil-mutur li tiġi importata ġewwa Malta u li tinhareg mid-Dwana fl-ewwel ta’ Jannar, 1994 jew wara dik id-data u ta’ kull vettura bil-mutur manifatturata f’Malta f’dik id-data jew f’kull data oħra li tiġi wara.

Avviż ta’
importazzjoni
jew manifattura
ta’ vetturi
bil-mutur.

4. Kull min jimporta vettura bil-mutur ġewwa Malta u kull min jimmanifattura vettura bil-mutur f’Malta għandu jagħti avviż ta’ dik l-importazzjoni jew manifattura lill-Uffiċjal Kompetenti b’dak il-mod hekk kif jista’ jordna l-Uffiċjal Kompetenti minn żmien għall-ieħor, jew hekk kif jista’ jiġi preskritt.

Vettura bil-mutur
ma tistax
tinhareg
mid-depożt jew
titnehha mill-
lok ta’
manifattura
minghajr
awtorizzazzjoni.

5. (1) Ebda vettura bil-mutur ma tista’ tinhareg mid-dwana jew minn xi depożt tad-dwana u ebda vettura bil-mutur manifatturata f’Malta ma tista’ titnehha mill-lok ta’ manifattura kemm-il darba dan ma jiġix awtorizzat li jsir mill-Uffiċjal Kompetenti bil-miktub.

(2) Dik l-awtorizzazzjoni tista’ ssir bla ħsara għal kull kundizzjoni li l-Uffiċjal Kompetenti jista’ jqis xieraq li jagħmel sabiex iħares kull taxxa li tkun dovuta jew li tista’ ssir dovuta taħt dan l-Att.

Klassifika
ta’ vetturi
bil-mutur.

6. (1) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (2) ta’ dan l-Att, kull vettura bil-mutur li tiġi importata f’Malta u li ma tkunx reġistrata f’Malta u kull vettura bil-mutur manifatturata f’Malta għandha tiġi klassifikata mill-Uffiċjal Kompetenti skond waħda mill-kategoriji elenkati fl-Ewwel Skeda li tinsab ma’ dan l-Att.

(2) Kull vettura bil-mutur:

(a) li tiġi importata ġewwa Malta minghajr ma jithallas id-dazju li jingabar taħt l-Att dwar id-Dazji ta’ Importazzjoni (Kap. 337) bis-saħħa ta’ eżenzjoni mogħtija taħt is-subartikolu (1) ta’ l-artikolu 15 ta’ dak l-Att jew kull dispożizzjoni li tidhol minflok dak is-subartikolu jew taħt kull liġi oħra, jew

(b) tingieb f'Malta jew tinhareġ minn depożt tad-dwana għal użu temporanju f'Malta minghajr ma jithallas id-dazju li għandhu jingabar taht l-Att imsemmi bil-permess tal-Kontrollur tad-Dwana mogħti skond l-artikolu 17 ta' l-Att imsemmi jew skond kull dispożizzjoni li tidhol minflok dak l-artikolu,

għandha tiġi klassifikata mill-Uffiċjal Kompetenti skond waħda mill-kategoriji elenkati fit-Tieni Skeda li tinsab ma' dan l-Att matul dak iż-żmien u b'dak il-mod li jista' jiġi preskritt.

7. (1) Meta vettura bil-mutur tiġi importata ġewwa Malta minghajr makna din għandha tingħata klassifika provviżorja skond dik il-kategorija li kienet tkun tghodd għaliha li kieku dik il-vettura kellu jkollha makna ta' sahha li jistabbilixxi l-Uffiċjal Kompetenti, u għall-għanijiet ta' dan is-subartikolu, l-Uffiċjal Kompetenti jista', minghajr preġudizzju għall-mod ġeneriku ta' dak imsemmi qabel, jistabbilixxi li dik is-sahha għandha tkun l-ikbar sahha li tkun tghodd għal dik il-vettura.

Klassifika
provviżorja.

(2) Meta l-Uffiċjal Kompetenti ma jkunx sodisfatt li jkollu t-tagħrif kollu jew prova relevanti dwar il-klassifika sew ta' vettura bil-mutur, huwa jista' johroġ klassifika provviżorja ta' dik il-vettura bil-mutur skond dik il-kategorija li huwa jqis li tkun tghodd fiċ-ċirkostanzi.

(3) L-Uffiċjal Kompetenti jista' f'kull waqt minflok klassifika provviżorja jagħmel klassifika definittiva jew skond l-istess kategorija jew skond kategorija differenti, u t-taxxa dovuta taht dan l-Att mar-registrazzjoni tal-vettura bil-mutur relevanti għandha malli tinhareġ dik il-klassifika definittiva tiġi korretta u tingabar kif dovut skond id-dispożizzjonijiet ta' l-artikolu 11 ta' dan l-Att.

8. It-taxxa għandha tkun dovuta *ad valorem* fuq il-valur ta' registrazzjoni ta' vettura bil-mutur li jkollha klassifika jew klassifika provviżorja skond l-Ewwel jew it-Tieni Skeda li jinsabu ma' dan l-Att bir-rata jew fl-ammont hemm speċifikat għar-rigward ta' kull kategorija rispettiva sugġett għal kull inqas ammont ta' taxa hemm speċifikat.

Rata ta'
taxxa.

9. (1) Il-valur ta' registrazzjoni ta' vettura bil-mutur importata ġewwa Malta għandu, kemm-il darba ma jiġix preskritt mod ieħor, jiġi stabbilit bl-istess mod bħal dak provdut fl-Att dwar id-Dazji ta' Importazzjoni jew f'kull liġi oħra li tidhol minflok dak l-Att għar-rigward tal-valur li fuqu għandu jithallas id-dazju *ad valorem* fuq oġġetti importati ġewwa Malta u għal dan il-għan id-dispożizzjonijiet ta' dak l-Att jew ta' dik il-liġi li tidhol minflok dak l-Att kif imsemmi qabel għandhom ikunu jghoddu *mutatis mutandis* għal dan l-Att.

Valur ta'
registrazzjoni.

(2) Il-valur ta' registrazzjoni ta' vettura bil-mutur manifatturata f'Malta għandu, kemm-il darba ma jiġix preskritt mod ieħor, ikun il-prezz tal-vettura kif hierġa mill-fabbrika.

Tibdil
fil-klassifika.

10. (1) Minghajr ebda preġudizzju għal kull ma jinstab f'xi liġi oħra, is-sid ta' vettura bil-mutur li tkun għet klassifikata jew provviżorjament klassifikata taht dan l-Att għandu javża lill-Uffiċjal Kompetenti qabel ma huwa jagħmel jew iħalli lil persuna oħra tagħmel xi żieda, bidla jew adattament fuq il-vettura, u qabel ma jagħmel użu minnha hu nnifsu jew iħalli lil xi hadd ieħor jagħmel użu minnha, jekk id-deskrizzjoni ta' dik il-vettura bil-mutur tkun, b'riżultat ta' dawk ix-xogħlijiet jew użu, skond kategorija differenti minn dik li tkun għet klassifikata fiha.

(2) Meta jkun ingħata avviż kif imsemmi qabel jew meta jkunu nhadmu xi xogħlijiet jew sar xi użu kif imsemmi qabel, l-Uffiċjal Kompetenti jista' jibdel il-klassifika tal-vettura bil-mutur skond il-każ.

(3) Meta —

(a) bidla fil-klassifika ta' vettura bil-mutur ikollha bħala kawża tagħha xi xogħlijiet li jinhadmu fuq il-vettura jew minn xi użu li jsir mill-vettura mhux iktar tard minn tliet snin wara tmiem is-sena li matulha tkun saret il-klassifika oriġinali skond dan l-Att, u

(b) ir-rata ta' taxxa jew l-ammont ta' taxxa li tithallas dwar vetturi bil-mutur li jkollhom klassifika skond il-kategorija li fiha tkun inbidlet il-klassifika, tkun oghla mir-rata ta' taxxa jew mill-ammont ta' taxxa li jithallas dwar il-klassifika oriġinali ta' dik il-vettura bil-mutur,

tkun dovuta taxxa addizzjonali tad-differenza bejn iż-żewġ rati msemmija fuq il-valur ta' registrazzjoni ta' dik il-vettura bil-mutur kif stabbilita fil-waqt tal-klassifika oriġinali jew f'ammont li jkun daqs id-differenza bejn iż-żewġ ammonti msemmija, skond il-każ.

(4) Għall-ghanijiet tas-subartikolu (3) ta' dan l-artikolu l-espressjoni "klassifika oriġinali" ma tinkludix klassifika provviżorja magħmula skond l-artikolu 7 ta' dan l-Att.

Hlas ta'
taxxa.

11. (1) Bla hsara għad-dispożizzjonijiet ta' l-artikolu 12 ta' dan l-Att, it-taxxa li tingabar bis-saħħa ta' dan l-Att dwar vettura bil-mutur għandha tithallas lill-Uffiċjal Kompetenti fil-jum meta ssir il-klassifika jew il-klassifika provviżorja mill-Uffiċjal Kompetenti ta' dik il-vettura bil-mutur.

(2) Għandu jkun hemm tpaċija ta' kull taxxa mħallsa dwar vettura bil-mutur li jkollha klassifika provviżorja taht dan l-Att mat-taxxa stabbilita b'riferenza għall-klassifika definittiva u meta t-taxxa hekk stabbilita tkun anqas mill-ammont imħallas, id-differenza għandha tingħata lura lil min ikun is-sid tal-vettura bil-mutur fil-waqt ta' dik il-klassifika definittiva.

(3) Is-sid ta' vettura bil-mutur ikun responsabbli għal kull taxxa dovuta bis-saħħa ta' dan l-Att dwar dik il-vettura bil-mutur u meta żewġ persuni jew aktar ikunu hekk responsabbli, ir-responsabbiltà tagħhom tkun waħda *in solidum*.

12. (1) L-Uffiċjal Kompetenti jista' jippostponi d-data meta jkollha tithallas it-taxxa jew xi parti minnha, u jista' f'każ li jsir hekk jitolb li jsir il-hlas ta' dak id-depożitu jew l-ghoti ta' dik il-garanzija u jipponi dawk il-kundizzjonijiet li huwa jista' jqis xieraq sabiex ihares kull taxxa li tkun dovuta jew li tista' tkun dovuta bis-sahha ta' dan l-Att.

Postponiment
tat-taxxa.

(2) Is-sid ta' vettura bil-mutur ghandu jinforma lill-Uffiċjal Kompetenti minnufih, u f'kull każ mhux aktar tard minn dak iż-żmien li jista' jiġi preskritt, jekk il-vettura bil-mutur titkisser, tiġġarraf, tinqered, ikollha hsara li ma tissewwiex, jew tintilef.

(3) L-Uffiċjal Kompetenti jkollu jedd japproprja favur tiegħu in akkont ta' kull taxxa dovuta u li ghandha tithallas, kull depożitu li jsir u kull garanzija li tinghata dwar dik it-taxxa.

13. Tista' ssir kawża jew azzjoni oħra għall-ġbir ta' taxxa li ghandha tithallas bis-sahha ta' dan l-Att mill-Uffiċjal Kompetenti fil-qorti kompetenti ta' ġurisdizzjoni ċivili mhux iktar tard minn sentejn minn tmiem is-sena li matulha l-vettura bil-mutur li dwarha jkollha tithallas it-taxxa l-aħhar kienet fil-pussess ta' xi persuna ġewwa Malta.

Kawżi li
jsiru mill-
Uffiċjal
Kompetenti.

14. Mal-hlas tat-taxxa dwar vettura bil-mutur l-Uffiċjal Kompetenti ghandu jirreġistra dik il-vettura bil-mutur u ghandu johroġ ċertifikat li fih jindika n-numru tax-*chassis*, il-kategorija li skondha l-vettura tkun giet klassifikata jew inhargitilha klassifika provvizorja, it-taxxa mhallsa u kull dettall ieħor skond ma jiġi preskritt.

Registrazzjoni
ta' vetturi
bil-mutur.

15. (1) Hadd ma jista' jesporta vettura bil-mutur barra minn Malta kemm-il darba ma jkollux l-awtorizzazzjoni li jagħmel hekk mill-Uffiċjal Kompetenti.

Avviż ta'
esportazzjoni,
telfien, eċċ. ta'
vettura bil-mutur.

(2) Is-sid ta' vettura bil-mutur ghandu jinforma lill-Uffiċjal Kompetenti minnufih, u f'kull każ mhux aktar tard minn dak iż-żmien li jista' jiġi preskritt, jekk il-vettura bil-mutur titkisser, tiġġarraf, tinqered, ikollha hsara li ma tissewwiex, jew tintilef.

16. L-Uffiċjal Kompetenti jista', jekk ikun sodisfatt li vettura bil-mutur reġistrata f'Malta tkun giet esportata b'mod permanenti barra minn Malta jew li tkun tkissret, iġġarrfet, inqeredet jew li jkollha hsara li ma tissewwiex, iħassar ir-registrazzjoni ta' dik il-vettura bil-mutur.

Thassir ta'
registrazzjoni.

17. (1) Kull vettura bil-mutur li jirreferi għaliha l-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 6 ta' dan l-Att ghandha jekk din tinbiegħ jew tinneħħa f'Malta, titqies li tkun vettura bil-mutur li ma tkunx giet reġistrata skond dan l-Att u li tkun giet importata ġewwa Malta fil-waqt ta' dak il-bejgħ jew tneħħija minghajr l-eżenzjoni mid-dazju imsemmija fil-paragrafu msemmi u d-dispożizzjonijiet ta' dan l-Att ghandhom jgħaddu għal dik il-vettura bil-mutur skond hekk.

Meta vettura
titqies li giet
importata.

(2) Jekk vettura bil-mutur li għaliha jirreferi il-paragrafu (b) tas-subartikolu (2) ta' l-artikolu 6 ta' dan l-Att tinbiegħ jew tinneħħa f'Malta, jew fil-każ ta' ksur ta' xi wahda mill-kundizzjonijiet li taħthom kien inghata l-permess imsemmi f'dak il-paragrafu, din ghandha titqies

li tkun giet importata ġewwa Malta fiż-żmien li tkun iddahhlet fil-pajjiż minghajr ebda permess bhal dak u d-dispożizzjonijiet ta' dan l-Att għandhom jgħoddu dwar dik il-vettura bil-mutur skond hekk.

(3) Għandu jkun hemm tpaċija ta' kull taxxa li setgħat tħallset dwar vettura bil-mutur klassifikata taht it-Tieni Skeda li tinsab ma' dan l-Att ma' kull taxxa li tista' ssir dovuta dwar dik il-vettura bil-mutur bis-saħħa tad-dispożizzjonijiet tas-subartikolu (1) jew (2) ta' dan l-artikolu.

(4) Is-subartikolu (1) ta' dan l-artikolu ma għandhux jgħodd għal vettura bil-mutur li tkun giet importata ġewwa Malta minghajr hlas ta' dazju tas-sisa bis-saħħa tad-dispożizzjonijiet ta' l-Ordinanza dwar l-Għajnuna lill-Industriji (Kap. 159) jew ta' l-Att dwar l-Iżvilupp Industrijali (Kap. 325).

(5) Id-dispożizzjonijiet tas-subartikoli l-oħra ta' dan l-artikolu għandhom ikunu minghajr preġudizzju għal kull kundizzjoni li setgħet giet imposta dwar dik il-vettura bil-mutur skond is-subartikolu (2) ta' l-artikolu 5 ta' dan l-Att.

Vettura bil-mutur li tiddahhal f'Malta minn turist.

18. Minkejja kull haġa li tinsab f'dan l-Att, dan l-Att ma jgħoddx għal vettura bil-mutur li tingieb f'Malta filwaqt li tkun akkumpanjata minn turist *bona fide* għall-użu temporanju tiegħu f'Malta u li tiġi esportata 'l barra minn Malta fi żmien tliet ġimgħat jew dak iż-żmien itwal li jista' jiġi hekk awtorizzat bil-miktub mill-Uffiċjal Kompetenti.

Liċenza għal fabrika ta' vetturi bil-mutur.

19. (1) Hadd ma jista' jimmanifattura vettura bil-mutur f'Malta kemm-il darba dan ma jsirx f'imkien li jkollu liċenza għal dan il-ghan bis-saħħa ta' dan l-Att.

(2) Applikazzjoni għal liċenza kif imsemmija fis-subartikolu (1) ta' dan l-artikolu għandha ssir lill-Uffiċjal Kompetenti fuq dik il-formola u għandu jkollha dawk il-partikolaritajiet u jinthemzu magħha dawk id-dokumenti li jistgħu jiġu preskritti.

(3) Liċenza mogħtiya għall-ghanijiet ta' dan l-artikolu tista' tinhareg kif sugġetta għal dawk il-kundizzjonijiet u tkun tiswa għal dak iż-żmien li jista' jiġi speċifikat fl-imsemmija liċenza u hekk kif jista' jiġi preskrit.

(4) Sid il-post li dwaru tinhareg liċenza bis-saħħa ta' dan l-artikolu jista' jintalab li jagħti garanzija b'dak il-mod li jista' jiġi preskrit għall-harsien ta' kull taxxa li tista' tkun dovuta dwar kull vettura bil-mutur li tiġi manifatturata f'dak il-post.

(5) Is-sid ta' fabrika li jkollha liċenza bis-saħħa ta' dan l-artikolu għandu jzomm dokumentazzjoni shiha u xierqa ta' kull materjal u nefqa li jkollhom x'jaqsmu ma' vettura bil-mutur li tinhadem f'dik il-fabbrika.

(6) L-uffizjal kompetenti u kull peersuna oħra awtorizzata mill-Uffiċjal Kompetenti għandhom ikunu jistgħu jidhlu f'kull hin raġonevoli f'imkien li jkollu liċenza bis-saħħa ta' dan l-artikolu u jistgħu jispezzjonaw jew jitolbu l-produzzjoni ta' kull dokumentazzjoni li hi meħtieġa li tinzamm skond dan l-artikolu.

20. (1) Ma ghandha tithallas ebda taxxa bis-sahha ta' dan l-Att fuq vettura bil-mutur li tigi importata f'Malta bil-ghan li tigi esportata bhala merkanzija minghajr ma tintuza f'Malta u li tinheles mid-dwana ghal dan il-ghan kemm-il darba dik l-esportazzjoni issur direttament minn mahzen ta' depożt.

Eżenzjoni mit-taxxa.

(2) (a) Il-Ministru jista' bi ftehim mal-ministru responsabbli ghall-finanzi b'ordni jeżenta kull persuna mill-hlas ta' kull taxxa jew parti mit-taxxa jew minn kull obligazzjoni imposta b'dan l-Att.

(b) Dik l-eżenzjoni tista' tinghata b'seħh retroattiv u tista' tkun sugġetta ghal kull kundizzjoni li jistgħu jiġu imposti fl-ordni msemmi.

(c) Il-Ministru jista' bi ftehim mal-ministru responsabbli ghall-finanzi jirrevoka kull ordni li jintgħamel bis-sahha ta' dan l-artikolu.

21. (1) Il-Ministru jista' bi ftehim mal-ministru responsabbli ghal-finanzi permezz ta' regoli li jiġu ppubblikati fil-Gazzetta jemenda jew jissostitwixxi l-Iskedi li jinsabu ma' dan l-Att jew xi wahda minnhom sakemm dik l-emenda jew sostituzzjoni ma jkollhiex l-ghan li żżid it-taxxa li ghandha tithallas skond l-Iskedi msemmija.

Regoli.

(2) Il-Ministru permezz ta' regoli li jiġu ppubblikati fil-Gazzetta jagħmel regolamenti sabiex jiżgura l-hlas tat-taxxa u b'mod generiku sabiex igib fis-seħh id-dispożizzjonijiet ta' dan l-Att u b'mod partikolari, izda minghajr preġudizzju ghall-mod generiku ta' dak imsemmi qabel, sabiex jippreskrivi —

(a) il-formola li fuqha għandu jinghata avviż meħtieġ b'dan l-Att, iż-żmien li matulu irid jinghata dan l-avviż, id-dettalji li għandhom jinghataw f'dak l-avviż u d-dokumenti li għandhom jinghataw flimkien ma' dak l-avviż;

(b) l-ammont, l-ghamla u l-mod li bih għandu jsir depożitu jew tinghata garanzija;

(c) il-kundizzjonijiet li bihom tista' tinghata awtorizzazzjoni bis-sahha ta' dan l-Att inkluża l-htieġa ghal kull depożitu jew garanzija;

(d) kull haġa li tista' tigi preskritta bis-sahha ta' l-artikoli l-oħra ta' dan l-Att.

22. (1) Kull min —

Reati u pieni.

(a) minghajr l-awtorizzazzjoni tal-Uffiċjal Kompetenti jew bi ksur ta' xi kundizzjoni li taħtha setgħet inghatat dik l-awtorizzazzjoni, ikollu fil-pussess tiegħu, juża jew jippermetti li tintuza jew ibiegh jew mod ieħor jittrasferrixi jew johroġ jew jippermetti li tinhareg minn xi depożt tad-dwana jew inehhi jew jippermetti li titnehha minn xi mkien fejn vettura bil-mutur tkun giet manifatturata xi vettura bil-mutur li ma tkunx giet registrata bis-sahha ta dan l-Att; jew

(b) bil-hsieb li jevadi t-taxxa dovuta jew li tista' ssir dovuta, jonqos milli jaghti xi avviż minn dawk li jista' jinhtieg li jaghti skond l-artikolu 4, is-subartikolu (1) ta' l-artikolu 10 jew l-artikolu 15 jew jaghti f'avviż bhal dak jew fi stqarrija li jagħmel lill-Uffiċjal Kompetenti għall-ghanijiet ta' dan l-Att tagħrif li jkun jaf li ma tkunx korretta jew shiha f'xi dettall materjali; jew

Għat-tagħrif li jkun jaf li ma tkunx korretta jew shiha f'xi dettall materjali; jew

(c) jimmanifattura vettura bil-mutur f'Malta f'post li ma jkollux liċenza mahruġa taht dan l-Att jew jonqos milli jzomm id-dokumentazzjoni li hi mehtieġa li tinżamm taht l-artikolu 19 ta' dan l-Att jew jikser xi kundizzjoni imposta f'dik il-liċenza; jew

(d) iżomm jew ifixxkel lill-Uffiċjal Kompetenti jew lil xi uffiċjal awtorizzat mill-Uffiċjal Kompetenti milli jwettaq jew filwaqt li jkun qed iwettaq xi dmir li għandu jew setgħa lilu mogħtija bis-sahħa ta' xi dispożizzjoni ta' dan l-Att;

(e) jagħmel jew jonqos milli jagħmel jew jippermetti li ssir jew li tonqos milli ssir xi haġa jew xi att bil-hsieb li jevadi jew jipostponi il-hlas tat-taxxa kontra l-ligi;

(f) għax ikun il-prinċipal li jhaddem persuna li tagħmel xi reat minn dawk imsemmija qabel, jonqos milli jipprova għas-sodisfazzjon tal-qorti li dak ir-reat ikun sar mingħajr ma kien jaf bih hu nnifsu u li hu ma setax b'diligenza raġonevoli isir jaf li kien qed isir dak ir-reat,

ikun hati ta' reat u meta jinstab hati jehel multa ta' mhux iżjed minn hames mitt lira, jew daqs darbtejn l-ammont tat-taxxa f'perikolu, skond liema tkun l-aktar, jew għal pruġunerija għal żmien mhux iżjed minn sitt xhur, jew għal dik il-multu u pruġunerija flimkien.

(2) Meta wiehed jinstab hati ta' reat imsemmi fil-paragrafu (a) jew (b) tas-subartikolu (1) ta' dan l-artikolu, il-qorti għandha, b'żieda mal-piena stabbilita fis-subartikolu msemmi, tordna l-konfiska tal-vettura bil-mutur li dwarha jkun sar ir-reat.

(3) Minkejja d-dispożizzjonijiet tal-Kodiċi Kriminali, l-Avukat Ġenerali għandu dejjem ikollu dritt li jagħmel appell quddiem il-Qorti ta' l-Appell Kriminali minn kull sentenza mogħtija mill-Qorti tal-Maġistrati dwar proċedimenti kriminali li jsiru bis-sahħa tad-dispożizzjonijiet ta' dan l-Att.

Iktar dispożizzjonijiet dwar prosekuzzjonijiet u pjeni.

23. (1) Ma tista' tinbeda ebda prosekuzzjoni għal xi reat li jsir kontra dan l-Att kemm-il darba din ma ssirx mill-Uffiċjal Kompetenti jew bl-approvazzjoni tiegħu.

(2) Min jinstab hati ta' reat li johroġ minn dan l-Att ma jinhelix la hu nnifsu u anqas ebda persuna oħra minn kull taxxa li jkollu jhallas u l-hlas minn xi haddiehor ta' taxxa ma jehilsux jew lil xi persuna oħra milli tista' tinbeda prosekuzzjoni kontrihom bis-sahha ta' dan l-Att.

(3) Id-dispożizzjonijiet ta' dan l-Att ma jolqtux proċedimenti kriminali taht xi liġi oħra.

24. (1) Taxxa li tkun thallset skond id-dispożizzjonijiet ta' dan l-Att ma ghandhiex tinghata lura hliet meta:

Hlas lura.

(a) din tkun thallset dwar vettura bil-mutur importata ġewwa Malta jew manifatturata f'Malta u li tiġi esportata minghajr ma tkun intużat f'Malta;

(b) din tkun tista' tinghata lura skond is-subartikolu (2) ta' l-artikolu 11 ta' dan l-Att;

(ċ) din tiġi sussegwentement dikjarata li ma ghandhiex tithallas permezz ta' ordni ta' eżenzjoni magħmula bis-sahha tas-subartikolu (2) ta' l-artikolu 20 ta' dan l-Att.

(2) Il-hlas lura li jsir għandu jkun sugġett għall-produzzjoni ta' dawk id-dokumenti u għall-għemil u firma ta' kull dikjarazzjoni li l-Uffiċjal Kompetenti jista' jenhtieg.

25. (1) Meta vettura bil-mutur li tkun ġiet importata ġewwa Malta u meħlusa mid-dwana qabel l-ewwel ta' Jannar 1994 u li għaliha kienu jghoddu id-dispożizzjonijiet tal-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 6 ta' dan l-Att, li kellha din il-vettura tinheles mid-dwana f'dik id-data jew wara, tinbiegħ jew titnehha f'Malta f'dik id-data jew wara, id-dispożizzjonijiet tas-subartikoli (1) u (3) ta' l-artikolu 17 ikunu jghoddu dwar dak il-bejgħ jew tnehhija bħallikieku dik il-vettura bil-mutur kienet vettura bil-mutur li għaliha jirreferi dak il-paragrafu u r-riferenza li tinsab fis-subartikolu (3) ta' l-artikolu 17 għandha tinftiehem bħala riferenza għal dritt ta' registrazzjoni tal-bidu u taxxa fuq dokumenti li setghu thallsu għar-rigward ta' dik il-vettura bil-mutur meta inħarġitilha liċenza għall-ewwel darba f'Malta.

Dispożizzjoni
transitorja.

(2) Sa dak iż-żmien meta uffiċjal pubbliku jinhatar bħala l-Uffiċjal Kompetenti skond is-subartikolu (1) ta' l-artikolu 2 ta' dan l-Att, l-Uffiċjal Kompetenti ikun il-kap tad-Direttorat responsabbli għall-liċenzi u testijiet ta' vetturi bil-mutur fi hdan il-Ministeru għat-Trasport u Komunikazzjoni li għandu jiġbor it-taxxa dovuta bis-sahha ta' dan l-Att f'isem il-Kontrollur tad-Dwana.

26. (1) L-Att ta' l-1993 dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawnhekk iżjed 'il quddiem f'dan l-artikolu imsejjah "l-att prinċipali" għandu jiġi emendat kif ġej:—

Emenda għall-Att
ta' l-1993 dwar it-
Taxxa fuq
Dokumenti u
Trasferimenti,
Att XVII ta'
l-1993.

(a) l-artikolu 37 ta' l-Att prinċipali qieghed b'dan jiġi mħassar.

(b) l-artikolu 38 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(i) fis-subartikolu (1) tiegħu il-kelma "(1)" għandha tithassar u minflok il-kliem "li għalih japplikaw l-artikoli 36 u 37 ta' dan l-Att" għandhom jidhlu l-kliem "li għalih japplika l-artikolu 36 ta' dan l-Att";

(ii) is-subartikolu (2) tiegħu għandu jithassar.

(2) Minkejja d-dispożizzjonijiet l-oħra ta' dan l-artikolu jew ta' l-Att prinċipali —

(a) id-dispożizzjonijiet ta' l-Att prinċipali għandhom jibqgħu jghoddu bhallikieku dak l-Att ma ġiex emendat b'dan l-Att dwar kull trasferiment ta' vettura tal-mutur, kif imfissra fl-Att prinċipali, magħmul qabel l-ewwel ta' Jannar, 1994;

(b) Kull dazju mħallas bis-saħħa ta' l-Att prinċipali qabel id-data msemmija dwar kull dokument pprezentat lill-Kummissarju tal-Pulizija dwar trasferiment jew it-trasferiment propost ta' vettura bil-mutur ma għandhux jingħata lura minkejja li t-trasferiment relattiv jiġi sussegwentement revokat jew ma jiġix esegwit jew jiġi esegwit f'dik id-data jew wara.

L-EWWEL SKEDA

(Artikolu 6(1))

<i>Numru tal-Kodiċi H.S.</i>	<i>Ogġetti</i>	<i>Rati ta' Taxxa</i>
87.02.00.00	Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	(a) <i>Scheduled Buses</i>	6%
	(b) <i>Unscheduled buses u coaches</i>	24%
	(ċ) <i>Mini buses</i> għall-ġarr ta' passigġieri bi hlas	21%
	(d) <i>Midi buses u mini buses</i> privati bil-makna:	
	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	53%
	(ii) ta' ċilindrata ta' aktar minn 1500cc	58%
	(iii) oħrajn	58%
	(e) Oħrajn	58%

Numru tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
87.03.00.00	Karozzi bil-mutur u vetturi oħra bil-mutur maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
8703.10.00	(A) Vetturi maħsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall- <i>golf</i> u vetturi simili (B) Vetturi oħra, b'makna bil- <i>pistons</i> reċiproċi ta' kombustjoni interna li tixgħel bi <i>spark</i> : (i) ta' ċilindrata ta' mhux aktar minn 1000cc:	53%
8703.21.10	– <i>Chassis</i> iffittjati b'makna u kabina	53%
8703.21.20	– 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%
8703.21.91	– Vetturi oħra, ġodda: (a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	53%
8703.21.99	– Vetturi oħra, użati: (a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm770 kull vettura
	(b) Għal użu ieħor	53% iżda mhux inqas minn Lm770 kull vettura
	(ii) ta' ċilindrata ta' aktar minn 1000cc iżda mhux aktar minn 1500cc:	

Numru tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
87.03.00.00	Karozzi bil-mutur u vetturi oħra bil-mutur maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
8703.10.00	(A) Vetturi maħsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall- <i>golf</i> u vetturi simili (B) Vetturi oħra, b'makna bil- <i>pistons</i> reċiproċi ta' kombustjoni interna li tixgħel bi <i>spark</i> : (i) ta' ċilindrata ta' mhux aktar minn 1000cc:	53%
8703.21.10	– <i>Chassis</i> iffittjati b'makna u kabina	53%
8703.21.20	– 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%
8703.21.91	– Vetturi oħra, ġodda: (a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	53%
8703.21.99	– Vetturi oħra, użati: (a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm770 kull vettura
	(b) Għal użu ieħor	53% iżda mhux inqas minn Lm770 kull vettura
	(ii) ta' ċilindrata ta' aktar minn 1000cc iżda mhux aktar minn 1500cc:	

Numru tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
8703.22.10	– Chassis iffittjati b'makna u kabina	53%
8703.22.20	– 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%
8703.22.91	– Vetturi oħra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	53%
8703.22.99	– Vetturi oħra użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> , u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm1200 kull vettura
	(b) Għal użu ieħor	53% iżda mhux inqas minn Lm1200 kull vettura
	(iii) Ta' cilindrata ta' aktar minn 1500cc iżda mhux aktar minn 2000cc:	
8703.23.11	– Chassis iffittjati b'makna u kabina	58%
8703.23.12	– 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	58%
8703.23.18	– Vetturi oħra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%

Numru tal-Kodiċi H.S.	Oggetti	Rati ta' Taxxa
	(b) Għal użu ieħor	58%
8703.23.19	– Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm2380 kull vettura
	(b) Għal użu ieħor	58% iżda mhux inqas minn Lm2380 kull vettura
	(iv) Ta' ċilindrata ta' aktar minn 2000cc iżda mhux aktar minn 3000cc:	
8703.23.91	– <i>Chassis</i> iffittjati b'makna u kabina	58%
8703.23.92	– 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	58%
8703.23.91	– Vetturi oħra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	58%
8703.23.99	– Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-ħabs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm3850 kull vettura

Numru tal-Kodiċi H.S.	Oġġetti	Rati ta' Taxxa
	(b) Għal użu ieħor	58% iżda mhux inqas minn Lm3850 kull vettura
	(v) Ta' cilindrata ta' aktar minn 3000cc:	
8703.24.10	– Chassis iffittjati b'makna u kabina	58%
8703.24.20	– 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	58%
8703.24.91	– Vetturi ohra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall- kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	58%
8703.24.99	– Vetturi ohra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall- kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm5800 kull vettura
	(b) Għal użu ieħor	58% iżda mhux inqas minn Lm5800 kull vettura
	(C) Vetturi ohra, b'makna bil- <i>pistons</i> ta' <i>kombustjoni interna</i> li tixgħel b' <i>kompresjoni</i> (<i>diesel</i> jew <i>semi-diesel</i>):	
	(i) Ta' cilindrata ta' mhux aktar minn 1500cc:	
8703.31.10	– Chassis iffittjati b'makna u kabina	53%

Numru tal-Kodici H.S.	Oggetti	Rati ta' Taxxa
8703.31.20	– 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%
8703.31.91	– Vetturi ohra, godda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	53%
8703.31.99	– Vetturi ohra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm1200 kull vettura
	(b) Għal użu ieħor	53% iżda mhux inqas minn Lm1200 kull vettura
	(ii) Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 2000cc:	
8703.32.11	– <i>Chassis</i> iffittjati b'makna u kabina	58%
8703.32.12	– 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	58%
8703.32.18	– Vetturi ohra, godda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karożzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	58%

Numru tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
8703.32.19	– Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm2380 kull vettura
	(b) Għal użu iehor	58% iżda mhux inqas minn Lm2380 kull vettura
	(iii) Ta' ċilindrata ta' aktar minn 2000cc iżda mhux aktar minn 2500cc:	
8703.32.91	– Chassis iffittjati b'makna u kabina	58%
8703.32.92	– Vetturi ta' strutturi 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	58%
8703.32.98	– Vetturi oħra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu iehor	58%
8703.32.99	– Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm3850 kull vettura
	(b) Għal użu iehor	58% iżda mhux inqas minn Lm3850 kull vettura
	(iv) Ta' ċilindrata ta' aktar minn 2500cc:	

Numru tal-Kodiċi H.S.	Oggetti	Rati ta' Taxxa
8703.33.10	– Chassis iffittjati b'makna u kabina	58%
8703.33.20	– 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	58%
8703.33.91	– Vetturi oħra, ġodda:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53%
	(b) Għal użu ieħor	58%
8703.33.99	– Vetturi oħra, użati:	
	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, <i>taxi-cars</i> u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura	53% iżda mhux inqas minn Lm5800 kull vettura
	(b) Għal użu ieħor	58% iżda mhux inqas minn Lm5800 kull vettura
	(D) Ohrajn:	
8703.90.10	– Chassis iffittjati b'makna u kabina	58%
8703.90.20	– 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	58%
	– Ohrajn:	
8703.90.91	— Ġodda	58%
8703.90.99	— Ohrajn	58%
8704.00.00	Vetturi bil-mutur għall-ġarr ta' ogġetti:	
	(A) <i>Dumpers magħmula għall-użu 'l barra mill-highway:</i>	

Numru tal-Kodiċi H.S.	Oggetti	Rati ta' Taxxa
8704.10.10	– <i>Dumpers</i> ta' piż ħafif6% – Ohrajn:	
8704.10.91	— <i>Chassis</i> iffittjati b'makna u kabina	20% iżda mhux inqas minn Lm410 kull vettura
8704.10.99	— Ohrajn	20% iżda mhux inqas minn Lm450 kull vettura
	(B) Ohrajn, b'makna bil- <i>pistons</i> ta' kom- bustjoni interna li tixgħel b'kompresjoni (<i>diesel</i> jew <i>semi-diesel</i>):	
	(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnelli:	
8704.21.10	– <i>Chassis</i> iffittjati b'makna u kabina	20% iżda mhux inqas minn Lm410 kull vettura
8704.21.20	– Vetturi ta' struttura unitarja (<i>monocoque</i>) iffitt- tjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	20% iżda mhux inqas minn Lm410 kull vettura
	– Ohrajn:	
8704.21.91	— Ġodda	20%
8704.21.99	— Ohrajn	20% iżda mhux inqas minn Lm410 kull vettura
	(ii) piż gross tal-vettura ta' aktar minn minn 5 tunnelli iżda mhux aktar minn 20 tun- nellata:	
8704.22.10	– <i>Chassis</i> iffittjati b'makna u kabina:	
	(a) Ġodda	9%
	(b) Ohrajn	20% iżda mhux inqas minn Lm410 kull vettura

Numru tal-Kodiċi H.S.	Oggetti	Rati ta' Taxxa
	– Ohrajn:	
8704.22.91	— Ġodda	20%
8704.22.99	— Ohrajn	20% iżda mhux inqas minn Lm830 kull vettura
	(iii) piż gross tal-vettura ta' aktar minn 20 tunnellata:	
8704.23.10	– Chassis iffittjati b'makna u kabina:	
	(a) Ġodda	9%
	(b) Ohrajn	20% iżda mhux inqas minn Lm530 kull vettura
	– Ohrajn:	
8704.23.91	— Ġodda	20%
8704.23.99	— Ohrajn	20% iżda mhux inqas minn Lm900 kull vettura
	(Ċ) Ohrajn, b'makna bil- <i>pistons</i> ta' kom-bustjoni interna li tixgħel bi <i>spark</i> :	
	(i) piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
8704.31.10	– Chassis iffittjati b'makna u kabina	20% iżda mhux inqas minn Lm410 kull vettura
8704.31.20	– 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	20% iżda mhux inqas minn Lm410 kull vettura
	– Ohrajn:	
8704.31.91	— Ġodda	20%
8704.31.99	— Ohrajn	20% iżda mhux inqas minn Lm410 kull vettura

Numru tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
	(ii) piż gross tal-vettura ta' aktar minn 5 tonnelliati:	
8704.32.10	– Chassis iffittjati b'makna u kabina:	
	(a) Ġodda	9%
	(b) Ohrajn	20% iżda mhux inqas minn Lm410 kull vettura
	– Ohrajn:	
8704.32.91	— Ġodda	20%
8704.32.99	— Ohrajn	20% iżda mhux inqas minn Lm830 kull vettura
	(D) Ohrajn:	
8704.90.10	– Chassis iffittjati b'makna u kabina	20%
8704.90.20	– 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	20%
	– Ohrajn:	
8704.90.91	– – – Ġodda	20%
8704.90.99	– – – Ohrajn	20% iżda mhux inqas minn Lm900 kull vettura
	(E) Vetturi tax-xorta <i>Jeep</i> bil-makna:	
	(i) Ta' ċilindrata ta' mhux aktar minn 1000cc:	
	– Ġodda	53%
	– Ohrajn	53% iżda mhux inqas minn Lm770 kull vettura
	(ii) Ta' ċilindrata ta' aktar minn 1000cc iżda mhux aktar minn 1500cc:	
	– Ġodda	53%

<i>Numru tal-Kodiċi H.S.</i>	<i>Ogġetti</i>	<i>Rati ta' Taxxa</i>
	– Ohrajn	53% iżda mhux inqas minn Lm1200 kull vettura
	(iii) Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 2000cc:	
	– Ġodda	58%
	– Ohrajn	58% iżda mhux inqas minn Lm2380 kull vettura
	(iv) Ta' ċilindrata ta' aktar minn 2000cc iżda mhux aktar minn 3000cc:	
	– Ġodda	58%
	– Ohrajn	58% iżda mhux inqas minn Lm3850 kull vettura
	(v) Ta' ċilindrata ta' aktar minn 3000cc:	
	– Ġodda	58%
	– Ohrajn	58% iżda mhux inqas minn Lm5800 kull vettura
87.06.00.00	Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:	
	(a) Għal buses, trakkijiet u vannijiet:	
8706.00.11	(i) Użati	20%
8706.00.19	(ii) Ġodda	20%
8706.00.90	(b) Ohrajn	20%
87.11.00.00	Motor cycles (inklużi mopeds) u cycles iffittjati b'mutur awżiljarju, bis-side-cars jew minghajrom:	
	(a) B'makna bil-pistons reċiproċi b'kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
8711.10.10	(i) Cycles iffittjati b'mutur awżiljarju	30%
8711.10.90	(ii) Ohrajn	30% iżda mhux inqas minn Lm45 kull vettura

Numru tal-Kodiċi H.S.	Oggetti	Rati ta' Taxxa
	(b) B'makna bil- <i>pistons</i> reċiproċi b'kom- bustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
8711.20.10	(i) <i>Cycles</i> iffittjati b'mutur awżiljarju	30%
	(ii) Ohrajn:	
8711.20.91	– B'ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 125cc	30% iżda mhux inqas minn Lm80 kull vettura
8711.20.92	– B'ċilindrata ta' aktar minn 125cc iżda mhux aktar minn 250cc	46% iżda mhux inqas minn Lm190 kull vettura
	(Ċ) B'makna bil- <i>pistons</i> reċiproċi b'kom- bustjoni interna ta' ċilindrata ta' aktar minn 250cc iżda mhux aktar minn 500cc	46% iżda mhux inqas minn Lm230 kull vettura
	(D) B'makna bil- <i>pistons</i> reċiproċi b'kom- bustjoni interna ta' ċilindrata ta' aktar minn 500cc iżda mhux aktar minn 800cc	46% iżda mhux inqas minn Lm300 kull vettura
	(E) B'makna bil- <i>pistons</i> reċiproċi b'kom- bustjoni interna ta' ċilindrata ta' aktar minn 800cc	46% iżda mhux inqas minn Lm625 kull vettura
	(F) Ohrajn	46%

IT-TIENI SKEDA

(Artikolu 6(2))

Numri tal-Kodiċi H.S.	Ogġetti	Rati ta' Taxxa
87.02.00.00	Vetturi bil-mutur għall-ġarr ta' ghaxar persuni jew aktar, inkluż is-sewwieq:	
	(a) <i>Buses, coaches</i> u <i>mini buses</i> għall-ġarr ta' passigġieri bi hlas	6%
	(b) <i>Midi buses</i> u <i>mini buses</i> privati bil-makna:	
	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	10%
	(ii) ta' ċilindrata ta' aktar minn 1500cc	15%
	(iii) Ohrajn	15%
	(ċ) Ohrajn	15%
87.03.00.00	Karozzi bil-mutur u vetturi ohra bil-mutur mahsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
	(a) Vetturi bil-makna:	
	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	10%
	(ii) ta' ċilindrata ta' aktar minn 1500cc	15%
	(iii) Ohrajn	15%
87.04.00.00	Vetturi bil-mutur għall-ġarr ta' ogġetti:	
	(a) Vetturi tax-xorta <i>Jeep</i> bil-makna:	
	(i) ta' ċilindrata ta' mhux aktar minn 1500cc	10%
	(ii) ta' ċilindrata ta' aktar minn 1500cc	15%
	(b) Ohrajn	6%

<i>Numri tal-Kodiċi H.S.</i>	<i>Oggetti</i>	<i>Rati ta' Taxxa</i>
87.06.00.00	Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05	6%
87.11.00.00	Motor cycles (inklużi mopeds) u cycles iffittjati b'mutur awżiljarju, bis-side-cars jew mingħajrom	6%

Għanijiet u Raġunijiet

L-Għan ta' l-Abbozz huwa sabiex jimponi dazju tas-sisa ġdid biex jissostitwixxi l-ammont ta' dazju ta' importazzjoni fuq vetturi bil-mutur li qiegħed jitnaqqas mill-1 ta' Jannar, 1994 kif imħabbar fid-Diskors ta' l-Estimi għall-1994.

A BILL**entitled**

AN ACT to provide for the registration of motor vehicles in Malta and for the imposition of an excise duty thereon.

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

1. (1) This Act may be cited as the Motor Vehicles Registration Tax Act, 1993. Short title and commencement.

(2) The provisions of section 19 and of paragraph (b) of subsection (1) of section 22 of this Act shall come into force on such date as the minister responsible for transport may by notice in the Gazette establish.

(3) The other provisions of this Act shall be deemed to have come into force on the first January, 1994.

2. (1) In this Act, unless the context otherwise requires — Interpretation.

“Competent Officer” means such public officer as may be so designated for the purposes of this Act by notice published in the Gazette;

“Minister” means the minister responsible for transport;

“motor vehicle” means any vehicle which falls within any of the descriptions listed in the First Schedule to this Act;

“person” includes any body of persons;

“tax” means the excise duty charged under this Act.

(2) For the purposes of this Act a motor vehicle in respect of which any works have been done in Malta, including the fitting of an engine to a chassis or frame, shall be deemed to have been manufactured in Malta if the chassis or frame had not formed part of any motor vehicle imported into Malta or if the chassis or frame had formed part of a motor vehicle whose registration in Malta has been cancelled.

(3) Any reference in this Act to the owner of a motor vehicle shall be construed as including a reference to every co-owner thereof and to every person who has at the time relevant to such reference the motor vehicle in his possession or under his control.

Charge to tax.

3. There shall be charged and levied by the Competent Officer on account of the Government an excise duty at the rate or in the amount specified in this Act on the registration of every motor vehicle imported into Malta which is released from customs on or after the first January 1994 and of every motor vehicle manufactured in Malta on or after the said date.

Notice of importation or manufacture of motor vehicles.

4. Every person who imports a motor vehicle into Malta and every person who manufactures a motor vehicle in Malta shall give notice of such importation or manufacture to the Competent Officer in such manner as the Competent Officer may from time to time direct, or as may be prescribed.

Motor vehicle not to be taken out of bond or removed from place of manufacture without authorization.

5. (1) No motor vehicle may be released from customs or taken out of any customs bond and no motor vehicle manufactured in Malta may be removed from the place in which it has been manufactured except with the authorization in writing of the Competent Officer.

(2) The said authorization may be made subject to any conditions which the Competent Officer may deem fit to impose for the safeguard of any tax which is or which may become due under this Act.

Classification of motor vehicles.

6. (1) Subject to the provisions of subsection (2) of this Act every motor vehicle imported into Malta and which is not registered in Malta and every motor vehicle manufactured in Malta shall be classified by the Competent Officer under one of the categories listed in the First Schedule to this Act.

(2) Any motor vehicle:

Cap. 337.

(a) which is imported into Malta free of the duty charged under the Import Duties Act by virtue of an exemption granted under subsection (1) of section 15 of that Act or any provision replacing that subsection or under any other law, or

(b) which is brought into Malta or withdrawn from a customs bond for temporary use in Malta without payment of the duty charged under the said Act with the permission of the Comptroller of Customs given in terms of section 17 of the said Act or any provision replacing such section.

shall be classified by the Competent Officer under one of the categories listed in the Second Schedule to this Act, at such time and in such manner as may be prescribed.

7. (1) Where a motor vehicle is imported into Malta without an engine it shall be provisionally classified under such category which would have been applicable had that motor vehicle been fitted with an engine of such capacity as the Competent Officer may determine, and for the purposes of this subsection, the Competent Officer may without prejudice to the generality of the foregoing determine that such capacity shall be the maximum applicable to such motor vehicle.

Provisional
classification.

(2) Where the Competent Officer is not satisfied that he has all the information or evidence relevant to the proper classification of a motor vehicle he may provisionally classify that motor vehicle under any category which he deems appropriate in the circumstances.

(3) The Competent Officer may at any time replace a provisional classification by a definitive classification either under the same category or under a different category, and the tax due under this Act on the registration of the relevant motor vehicle shall upon such definitive classification be adjusted and due accordingly in accordance with the provisions of section 11 of this Act.

8. Tax shall be due *ad valorem* on the registration value of a motor vehicle classified or provisionally classified under the First or under the Second Schedule to this Act at the rate or in the amount specified therein against the respective category subject to any minimum amount of tax specified therein.

Rate of tax.

9. (1) The registration value of a motor vehicle imported into Malta shall, unless otherwise prescribed, be determined in the same manner as that provided for in the Import Duties Act or in any other law replacing that Act with respect to the value on which *ad valorem* duty is payable on goods imported into Malta and for this purpose the provisions of that Act or of that other law replacing that Act as aforesaid shall *mutatis mutandis* apply to this Act.

Registration value.

Cap. 337

(2) The registration value of a motor vehicle manufactured in Malta shall, unless otherwise prescribed, be the ex works price.

10. (1) Without prejudice to anything contained in any other law the owner of a motor vehicle which has been classified or provisionally classified under this Act shall give notice to the Competent Officer before he may carry out or allow any other person to carry out any addition, alteration or adaptation in respect thereto, and before he may make or allow any other person to make any use thereof, if the description of that motor vehicle would, as a consequence of such works or use, fall within a category other than that under which it has been classified.

Conversion of
classification.

(2) When a notice has been given as aforesaid or when any works or use as aforesaid have been carried out or has been made the Competent Officer may convert the classification of the motor vehicle accordingly.

(3) When —

(a) a conversion of the classification of a motor vehicle is occasioned by any works carried out in respect thereto or by any use made thereof not later than three years following the end of the year during which the original classification had been made under this Act, and

(b) the rate of tax or the amount of tax chargeable with respect to motor vehicles classified under the category to which the classification has been converted is higher than the rate of tax or the amount of tax charged with respect to the original classification of that motor vehicle

an additional tax shall be due at the difference between the said two rates on the registration value of that motor vehicle as determined at the time of the original classification or in an amount equivalent to the difference between the said two amounts, as the case may be.

(4) For the purposes of subsection (3) of this section the term "original classification" does not include a provisional classification made in terms of section 7 of this Act.

Payment of
the tax.

11. (1) Subject to the provisions of section 12 of this Act the tax charged under this Act in respect of a motor vehicle shall be payable to the Competent Officer on the day on which the classification or provisional classification of that motor vehicle has been made by the Competent Officer.

(2) Any tax paid in respect of a motor vehicle which has been provisionally classified under this Act shall be set off against the tax determined by reference to the definitive classification and where the tax so determined is less than the amount paid the difference shall be refunded to the person who is the owner of the motor vehicle at the time of such definitive classification.

(3) The owner of a motor vehicle shall be liable for any tax due under this Act in respect of that motor vehicle and when two or more persons are so liable their liability shall be joint and several.

Postponement
of the tax.

12. (1) The Competent Officer may postpone the date on which the tax or any part thereof is payable and he may in such a case require the payment of such deposit or the provision of such security and impose any such conditions as he may deem fit for the safeguard of any tax which is or which may become due under this Act.

(2) In the case of any breach of any such condition or in any case in which he has reason to believe that the tax due may not otherwise be collectible the Competent Officer may by order in writing and notwithstanding any postponement given request the payment of any tax due and such tax shall thereupon become payable forthwith.

(3) The Competent Officer shall have the right to appropriate in his favour on account of any tax due and payable any deposit made and any security given in respect thereof.

13. A suit or other action for the collection of any tax payable under this Act may be instituted by the Competent Officer in the competent court of civil jurisdiction not later than two years from the end of the year during which the motor vehicle in respect of which the tax is payable has last been found to be in the possession of any person in Malta.

Suit of the
Competent
Officer.

14. Upon the payment of the tax with respect to a motor vehicle the Competent Officer shall register that motor vehicle and shall issue a certificate indicating the chassis number, the category under which that motor vehicle has been classified or provisionally classified, the tax paid and any other particulars as may be prescribed.

Registration
of motor
vehicles.

15. (1) No person may export a motor vehicle out of Malta unless he has been authorized by the Competent Officer.

Notice of export,
loss etc. of
motor vehicle.

(2) The owner of a motor vehicle shall inform the Competent Officer immediately and in any case not later than such term as may be prescribed if the motor vehicle is knocked down, demolished, destroyed, irreparably damaged or lost.

16. The Competent Officer may on being satisfied that a motor vehicle registered in Malta has been permanently exported out of Malta or knocked down, demolished, destroyed or irreparably damaged cancel the registration of that motor vehicle.

Cancellation of
registration.

17. (1) Any motor vehicle to which paragraph (a) of subsection (2) of section 6 of this Act refers shall, if sold or disposed of in Malta, be deemed to be a motor vehicle which has not been registered under this Act and to have been imported into Malta at the time of such sale or disposal without the exemption from duty referred to in the said paragraph and the provisions of this Act shall apply to such motor vehicle accordingly.

Deemed
importation.

(2) If any motor vehicle to which paragraph (b) of subsection (2) of section 6 of this Act refers is sold or disposed of in Malta, or in the case of the breach of any of the conditions under which the permission referred to in that paragraph was granted, it shall be deemed to have been imported into Malta at the time it was brought therein without any such permission and the provisions of this Act shall apply in respect of such motor vehicle accordingly.

(3) Any tax which may have been paid in respect of a motor vehicle classified under the Second Schedule to this Act shall be set off against any tax which may become due in respect of that motor vehicle in virtue of the provisions of subsection (1) or subsection (2) of this section.

(4) Subsection (1) of this section shall not apply to any motor vehicle which has been imported into Malta free of customs duty under the provisions of the Aids to Industries Ordinance or the Industrial Development Act.

(5) The provisions of the other subsections of this section shall be without prejudice to any conditions which may have been imposed with respect to the motor vehicle in question in terms of subsection (2) of section 5 of this Act.

Motor vehicle brought into Malta by tourist.

18. Notwithstanding anything contained in this Act, this Act shall not apply to any motor vehicle which is brought into Malta accompanied by a *bona fide* tourist for temporary use by such tourist in Malta and exported out of Malta within three weeks or within such longer period as may be authorized in writing by the Competent Officer.

Licence of place of manufacture of motor vehicles.

19. (1) No person shall manufacture a motor vehicle in Malta except in a place licensed under this Act.

(2) An application for a licence referred to in subsection (1) of this section shall be made to the Competent Officer on such form and shall contain such particulars and be accompanied by such documents as may be prescribed.

(3) A licence granted for the purposes of this section may be made subject to such conditions and shall be valid for such period as may be specified in the said licence and as may be prescribed.

(4) The owner of the place in respect of which a licence under this section is granted may be required to furnish security in any manner as may be prescribed for the protection of any tax which may become due in respect of any motor vehicle manufactured in the said place.

(5) The owner of a place licensed under this section shall keep full and proper records of the materials and costs relative to any motor vehicle therein manufactured.

(6) The Competent Officer and any other person authorized by the Competent Officer shall have access at any reasonable time to any place licensed under this section and may inspect or demand the production of any records required to be kept under this section.

Exemption from tax.

20. (1) No tax shall be payable under this Act on a motor vehicle which is imported into Malta for the purpose of being exported as merchandise without being used in Malta and which is released from customs for this purpose provided such export is made directly from a bonded warehouse.

(2) (a) The Minister may with the concurrence of the minister responsible for finance by order exempt any person from the payment of any tax or part of the tax or from any obligation imposed under this Act.

(b) Such exemption may be granted with retrospective effect and may be made subject to any conditions as may be imposed in the said order.

(c) The Minister may with the concurrence of the minister responsible for finance revoke any order made under this section.

21. (1) The Minister may with the concurrence of the minister responsible for finance by rules published in the Gazette amend or substitute the Schedules to this Act or any of them provided that no such amendment or substitution shall have the effect of increasing the tax charged in accordance with the said Schedules. Rules.

(2) The Minister may by rules published in the Gazette make regulations for securing the payment of the tax and generally for giving effect to the provisions of this Act and in particular, but without prejudice to the generality of the foregoing, for prescribing —

(a) the form on which any notice required by this Act is to be given, the time within which such notice is to be given, the particulars which are to be provided in such notice and the documents that are to be submitted with such notice;

(b) the amount, the form and the manner in which any deposit is to be made or any security is to be given;

(c) the conditions under which any authorization may be granted under this Act including the requirement for any deposit or security;

(d) any thing that may be prescribed under the other sections of this Act.

22. (1) Any person who —

(a) without the authorization of the Competent Officer or in violation of any condition under which such authorization may have been granted has in his possession, uses or allows to be used or sells or otherwise transfers or takes out or allows to be taken out of any customs bond or removes or allows to be removed from any place where a motor vehicle has been manufactured any motor vehicle which has not been registered under this Act; or

(b) with the intent to evade the tax due or which may become due fails to give any notice which he may be required to give in terms of section 4, subsection (1) of section 10 or section 15 or gives in any such notice or in any statement submitted to the Competent Officer for the purposes of this Act information which he knows to be incorrect or incomplete in any material respect; or

(c) manufactures a motor vehicle in Malta in a place which is not licensed under this Act or fails to keep the records required to be kept under section 19 of this Act or is in breach of any condition imposed in such a license; or

(d) impedes or obstructs the Competent Officer or any office authorized by the Competent Officer from or in the performance of any duty or power under any provisions of this Act;

(e) does or omits or suffers to be done or omitted any act or thing with the intent to unlawfully evade or postpone the payment of the tax;

Offences
and
penalties.

(f) being the employer of a person who commits any of the foregoing offences fails to show to the satisfaction of the court that such offence was done without his knowledge and that he could not with reasonable diligence have obtained knowledge thereof

shall be guilty of an offence and on conviction shall be liable to a fine (multa) not exceeding five hundred liri, or twice the amount of the tax endangered, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

(2) On the conviction for any offence referred to in paragraph (a) or (b) of subsection (1) of this section the court shall, in addition to the penalty laid down in the said subsection, order the forfeiture of the motor vehicle to which the offence relates.

(3) Notwithstanding the provisions of the Criminal Code the Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgement given by the Court of Magistrates in respect of criminal proceedings arising out of the provisions of this Act.

Further provisions relating to prosecutions and penalties.

23. (1) No prosecution for any offence against this Act may be commenced except at the instance or with the sanction of the Competent Officer.

(2) The conviction of a person for an offence under this Act shall not relieve that or any other person from any tax to which he may be liable and the payment by any person of any tax shall not relieve him or any other person from liability to prosecution under this Act.

(3) The provisions of this Act shall not affect any criminal proceedings under any other law.

Drawback.

24. (1) Tax paid in accordance with the provisions of this Act shall not be refunded except where:

(a) it has been paid in respect of a motor vehicle imported into Malta or manufactured in Malta which is exported without having been used in Malta;

(b) it is refundable in terms of subsection (2) of section 11 of this Act;

(c) it is subsequently declared not to be payable by means of an exemption order made under subsection (2) of section 20 of this Act.

(2) The payment of a drawback shall be subject to the production of such documents and to the making and signing of any declaration as the Competent Officer may require.

Transitory provision.

25. (1) If any motor vehicle imported into Malta and released from customs before the first January 1994 and to which the provisions of paragraph (a) of subsection (2) of section 6 of this Act would, had it

been released from customs on or after that date, have applied is sold or disposed of in Malta on or after the said date, the provisions of subsections (1) and (3) of section 17 shall apply with respect to such sale or disposal as if that motor vehicle were a motor vehicle to which the said paragraph refers and the reference contained in subsection (3) of section 17 shall be construed as a reference to any initial registration fee and duty on documents which may have been paid in respect of that motor vehicle when it was first licensed in Malta.

(2) Until such time as a public officer is designated as the Competent Officer in accordance with subsection (1) of section 2 of this Act the Competent Officer shall be the head of the directorate responsible for licensing and testing of motor vehicles within the Ministry for Transport and Communications who shall collect the tax due under this Act on behalf of the Comptroller of Customs.

26. (1) The Duty on Documents and Transfers Act, 1993, hereinafter in this section referred to as “the principal Act”, shall be amended as follows:—

Amendment
to the Duty
on
Documents
and
Transfers
Act, 1993.

(a) section 37 of the principal Act is hereby repealed;

(b) section 38 of the principal Act shall be amended as follows:

Act XVII
of 1993.

(i) in subsection (1) thereof the brackets and number “(1)” shall be deleted and for the words “to which sections 36 and 37 of this Act refer” there shall be substituted the words “to which section 36 of this Act refers”;

(ii) subsection (2) thereof shall be deleted.

(2) Notwithstanding the other provisions of this section or of the principal Act —

(a) the provisions of the principal Act shall continue to apply as if that Act were not amended by this section with respect to any transfer of a motor car, as defined in the principal Act, made before the first January 1994;

(b) any duty paid under the principal Act before the said date in respect of any document filed with the Commissioner of Police relating to the transfer or the proposed transfer of a motor vehicle shall not be refunded notwithstanding that the relative transfer is subsequently revoked or is not executed or is executed on or after the said date.

FIRST SCHEDULE

(Section 6(1))

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.02.00.00	Motor vehicles for the transport of ten or more persons, including the driver:	
	(a) Scheduled Buses	6%
	(b) Unscheduled buses and coaches	24%
	(c) Mini buses for the conveyance of passengers against payment	21%
	(d) Midi buses and private mini buses with engine:	
	(i) of a cylinder capacity not exceeding 1500cc	53%
	(ii) of a cylinder capacity exceeding 1500cc	58%
	(iii) other	58%
	(e) Other	58%
87.03.00.00	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:	
8703.10.00	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles	53%
	(B) Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	(i) of a cylinder capacity not exceeding 1000cc:	
8703.21.10	– Chassis fitted with engine and cab	53%
8703.21.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.21.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53%
	(b) For other use	53%
8703.21.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53% but not less than Lm770 per vehicle
	(b) For other use	53% but not less than Lm770 per vehicle
	(ii) of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:	
8703.22.10	– Chassis fitted with engine and cab	53%
8703.22.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
8703.22.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53%
	(b) For other use	53%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.22.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53% but not less than Lm1200 per vehicle
	(b) For other use	53% but not less than Lm1200 per vehicle
	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 2000cc:	
8703.23.11	– Chassis fitted with engine and cab	58%
8703.23.12	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
8703.23.18	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53%
	(b) For other use	58%
8703.23.19	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53% but not less than Lm2380 per vehicle
	(b) For other use	58% but not less than Lm2380 per vehicle

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	(iv) of a cylinder capacity exceeding 2000cc but not exceeding 3000cc:	
8703.23.91	– Chassis fitted with engine and cab	58%
8703.23.92	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
8703.23.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	53%
	(b) For other use	58%
8703.23.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	53% but not less than Lm3850 per vehicle
	(b) For other use	58% but not less than Lm3850 per vehicle
	(v) of a cylinder capacity exceeding 3000cc:	
8703.24.10	– Chassis fitted with engine and cab	58%
8703.24.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
8703.24.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	53%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	(b) For other use	58%
8703.24.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53% but not less than Lm5800 per vehicle
	(b) For other use	58% but not less than Lm5800 per vehicle
	(C) Other vehicles with compression-ignition internal combustion engine (diesel or semi-diesel):	
	(i) of a cylinder capacity not exceeding 1500cc:	
8703.31.10	– Chassis fitted with engine and cab	53%
8703.31.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
8703.31.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53%
	(b) For other use	53%
8703.31.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	53% but not less than Lm1200 per vehicle

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	(b) For other use	53% but not less than Lm1200 per vehicle
	(ii) of a cylinder capacity exceeding 1500cc but not exceeding 2000:	
8703.32.11	– Chassis fitted with engine and cab	58%
8703.32.12	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
8703.32.18	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	53%
	(b) For other use	58%
8703.32.19	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxi-cars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub- heading	53% but not less than Lm2380 per vehicle
	(b) For other use	58% but not less than Lm2380 per vehicle
	(iii) of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
8703.32.91	– Chassis fitted with engine and cab	58%
8703.32.92	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.32.98	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxicars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading	53%
	(b) For other use	58%
8703.32.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxicars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading	53% but not less than Lm3850 per vehicle
	(b) For other use	58% but not less than Lm3850 per vehicle
	(iv) Of a cylinder capacity exceeding 2500cc:	
8703.33.10	– Chassis fitted with engine and cab	58%
8703.33.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
8703.33.91	– Other vehicles, new:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxicars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading	53%
	(b) For other use	58%
8703.33.99	– Other vehicles, used:	
	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, taxicars and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this subheading	53% but not less than Lm5800 per vehicle

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	(b) For other use	58% but not less than Lm5800 per vehicle
	(D) Other:	
8703.90.10	- Chassis fitted with engine and cab	58%
8703.90.20	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	58%
	- Other:	
8703.90.91	--- New	58%
8703.90.99	--- Other	58%
87.04.00.00	Motor vehicles for the transport of goods:	
	(A) Dumpers designed for off-highway use:	
8704.10.10	- Light Dumpers	6%
	- Other:	
8704.10.91	--- Chassis fitted with engine and cab	20% but not less than Lm410 per vehicle
8704.10.99	--- Other	20% but not less than Lm450 per vehicle
	(B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	(i) g.v.w. not exceeding 5 tonnes:	
8704.21.10	- Chassis fitted with engine and cab	20% but not less than Lm410 per vehicle
8704.21.20	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	20% but not less than Lm410 per vehicle
	- Other:	

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8704.21.91	--- New	20%
8704.21.99	--- Other	20% but not less than Lm410 per vehicle
	(ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.22.10	- Chassis fitted with engine and cab:	
	(a) New	9%
	(b) Other	20% but not less than Lm410 per vehicle
	- Other:	
8704.22.91	-- -New	20%
8704.22.99	-- -Other	20% but not less than Lm830 per vehicle
	(iii) g.v.w. exceeding 20 tonnes:	
8704.23.10	- Chassis fitted with engine and cab:	
	(a) New	9%
	(b) Other	20% but not less than Lm530 per vehicle
	- Other:	
8704.23.91	--- New	20%
8704.23.99	--- Other	20% but not less than Lm900 per vehicle
	(C) Other, with spark-ignition internal combustion piston engine:	
	(i) g.v.w. not exceeding 5 tonnes:	
8704.31.10	- Chassis fitted with engine and cab	20% but not less than Lm410 per vehicle

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8704.31.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	20% but not less than Lm410 per vehicle
	– Other:	
8704.31.91	– – – New	20%
8704.31.99	– – – Other	20% but not less than Lm410 per vehicle
	(ii) g.v.w. exceeding 5 tonnes:	
8704.32.10	– Chassis fitted with engine and cab:	
	(a) New	9%
	(b) Other	20% but not less than Lm410 per vehicle
	– Other:	
8704.32.91	– – – New	20%
8704.32.99	– – – Other	20% but not less than Lm830 per vehicle
	(D) Other:	
8704.90.10	– Chassis fitted with engine and cab	20%
8704.90.20	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	20%
	– Other:	
8704.90.91	– – – New	20%
8704.90.99	– – – Other	20% but not less than Lm900 per vehicle
	(E) Jeep type vehicles with engine:	
	(i) of a cylinder capacity not exceeding 1000cc:	

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	- New	53%
	- Other	53% but not less than Lm770 per vehicle
	(ii) Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:	
	- New	53%
	- Other	53% but not less than Lm1200 per vehicle
	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 2000cc:	
	- New	58%
	- Other	58% but not less than Lm2380 per vehicle
	(iv) Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc:	
	- New	58%
	- Other	58% but not less than Lm3850 per vehicle
	(v) Of a cylinder capacity exceeding 3000cc:	
	- New	58%
	- Other	58% but not less than Lm5800 per vehicle
87.06.00.00	Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
	(a) For buses, trucks and vans:	
8706.00.11	(i) Used	20%
8706.00.19	(ii) New	20%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8706.00.90	(b) Other	20%
87.11.00.00	Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	(a) With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.10.10	(i) Cycles fitted with an auxiliary motor	30%
8711.10.90	(ii) Other	30% but not less than Lm45 per vehicle
	(b) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	Amendment to the Duty on Documents and Transfers Act, 1993.
8711.20.10	(i) Cycles fitted with an auxiliary motor	30% Act XVII of 1993.
	(ii) Other:	
8711.20.91	- With cylinder capacity exceeding 50cc but not exceeding 125cc	30% but not less than Lm80 per vehicle
8711.20.92	- With cylinder capacity exceeding 125cc but not exceeding 250cc	46% but not less than Lm190 per vehicle
	(C) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	46% but not less than Lm230 per vehicle
	(D) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	46% but not less than Lm300 per vehicle
	(E) With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	46% but not less than Lm625 per vehicle
	(F) Other	46%

SECOND SCHEDULE

(Section 6(2))

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.02.00.00	Motor vehicles for the transport of ten or more persons, including the driver:	
	(a) Buses, coaches and mini buses for the conveyance of passengers against payment	6%
	(b) Midi buses and private mini buses with engine:	
	(i) of a cylinder capacity not exceeding 1500cc	10%
	(ii) of a cylinder capacity exceeding 1500cc	15%
	(iii) Other	15%
	(c) Other	15%
87.03.00.00	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:	
	(a) Vehicles with engine:	
	(i) of a cylinder capacity not exceeding 1500cc	10%
	(ii) of a cylinder capacity exceeding 1500cc	15%
	(iii) other	15%
87.04.00.00	Motor vehicles for the transport of goods:	
	(a) Jeep type vehicles with engine:	
	(i) of a cylinder capacity not exceeding 1500cc	10%
	(ii) of a cylinder capacity exceeding 1500cc	15%
	(b) Other	6%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.06.00.00	Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05	6%
87.11.00.00	Motor cycles (including mopeds) and cycles fitted with and auxiliary motor, with or without side-cars	6%

Objects and Reasons

The Object of this Bill is to impose a new excise duty to replace the amount of import duty on motor vehicles that is being reduced as from first January 1994 as announced in the budget speech for 1994.