

Nagħti l-kunsens tiegħi.

(L.S.)

GEORGE ABELA
President

14 ta' Mejju, 2012

ATT Nru. V tal-2012

ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2012 u miżuri amministrattivi oħra.

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

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2012 li Jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2012. Bidu fis-sehħ ta' din it-Taqsima.

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

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Awtorità li
jġingabar self.

4. (1) Bla ħsara għad-disposizzjonijiet ta' dan l-Att, il-Gvern ta' Malta jista' jiġbor f'Malta, b'self, somma ta' flus ta' mhux iżjed minn seba' mitt miljun euro.

Kap. 161.

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

Skop.

5. (1) Flejjes imsellfin taħt l-awtorità ta' din it-Taqsima għandhom ikunu approprijati u applikati għall-iskop li:

(a) jithallsu l-ispejjeż li jeċċedu d-dħul li jsiru fil-Fond Konsolidat matul is-sena 2012 u, jew snin sussegwenti;

(b) jiġu mifdija *stocks* registrati li għandhom jiġu mifdija matul l-2012; u

(ċ) jiġu effettwati bidliet fil-*portfolio* fir-rigward ta' ammonti li jingabru permezz ta' *Bills* tat-Teżor, ammonti miġbura permezz ta' *Stocks* tal-Gvern, u rigward self li jingabar minn barra minn Malta hekk kif u meta dan ikun meħtieġ b'konformità mal-politika tal-Gvern dwar l-immaniġġar tad-dejn.

(2) Kull somma pagabbli mill-Gvern ta' Malta għall-kiri tal-bini tal-Parlament għandha tiġi mħallsa mill-Fond Konsolidat bis-saħħa ta' dan l-Att u mingħajr il-ħtieġa ta' ebda approprijazzjoni oħra.

TAQSIMA II

Emendi tal-
Ordinanza tad-
Dwana.
Kap. 37.

6. Din it-Taqsima temenda l-Ordinanza tad-Dwana, u għandha tingara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejja "l-Ordinanza".

Emenda tal-
artikolu 63 tal-
Ordinanza.

7. Fl-artikolu 63 tal-Ordinanza, minflok il-kliem "ta' mhux iżjed minn elf mija u erbgha u sittin euro u disgha u sittin ċenteżmu (1,164.69)" għandhom jidhlu l-kliem "ta' mhux iżjed minn elfejn euro (€2,000)".

TAQSIMA III

Emendi tal-Att
dwar it-Taxxa
fuq l-*Income*.
Kap.123.

8. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tingara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejja "l-Att prinċipali".

(2) Id-dispozizzjonijiet li ġejjin ta' din it-Taqsima għandhom

jġu fis-seħħ kif ġej:

(a) l-artikolu 12 għandu jitqies li ġie fis-seħħ mis-sena ta' stima 2011;

(b) l-artikolu 18 għandu jiġi fis-seħħ mis-sena ta' stima 2012; u

(ċ) l-artikoli 11(b), 13 sa 17, 19, 20, 21, u 22(a), (b) u (d) għandhom jiġu fis-seħħ mis-sena ta' stima 2013.

9. Fl-ewwel proviso tat-tifsira "sehem partiċipanti", fis-subartikolu (1) tal-artikolu 2 tal-Att prinċipali, minflok il-kliem "f'korp ta' persuni kostitwit," għandhom jidhru l-kliem "f'korp ta' persuni kostitwit jew mezz ta' investment kollettiv li jipprevedi r-responsabbiltà limitata għal investituri kostitwiti,".

Emenda tal-artikolu 2 tal-Att prinċipali.

10. L-artikolu 5 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 5 tal-Att prinċipali.

(a) fil-paragrafu (b) tas-subartikolu (1) tiegħu, it-tifsira "soċjetà" għandha tiġi sostitwita b'dan li ġej:

" "soċjetà" tfisser:

Kap. 386.

Kap. 168.

(a) kull soċjetà kostitwita skont l-Att dwar il-Kumpanniji jew skont l-Ordinanza dwar is-Sočjetajiet Kummerċjali, li tkun soċjetà kummerċjali jew *en nom collectif* jew soċjetà kummerċjali *en commandite* li l-kapital tagħha mhuwiex maqsum f'ishma;

(b) kull soċjetà oħra li jkollha personalità ġuridika distinta minn dik tas-soċji tagħha kostitwita, inkorporata jew reġistrata taht xi liġi oħra fis-seħħ f'Malta;

(ċ) kull korp ta' persuni kostitwit, inkorporat jew reġistrat barra minn Malta, u li jkun ta' għamla simili għas-soċjetajiet fuq imsemmija;

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(d) Grupp Ewropew b'Interess Ekonomiku (EEIG) iffurmat skont id-dispożizzjonijiet tar-Regolamenti dwar l-Att dwar il-Kumpanniji (Gruppi Ewropej b'Interess Ekonomiku);"; u

(b) fil-proviso għall-paragrafu (b) tas-subartikolu (9A)

tiegħu minflok il-kliem "membru ta' grupp.", għandhom jidhlu l-kliem "membru ta' grupp:" u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda wkoll meta l-kumpanija li għandha tiġi intaxxata ma tibqax membru tal-grupp oriġinali, għarraġuni biss li jkun hemm bidla fl-azzjonisti diretti jew indiretti tal-kumpanija li mingħandha tkun akkwistat l-ishma msemmija fil-paragrafu (a), il-kumpanija li għandha tiġi intaxxata ma għandhiex, għall-finijiet ta' dan il-paragrafu, tiġi ttrattata bħala li ma baqgħetx membru tal-grupp oriġinali b'riżultat ta' dik il-bidla, hekk iżda li għall-finijiet biex jiġi determinat jekk il-kumpanija li għandha tiġi intaxxata waqfet milli tkun membru tal-grupp oriġinali għandu jitqies bhallikieku dik il-bidla ma tkunx saret u din id-deċiżjoni għandha tittiehed b'referenza għall-istess individwi msemmija fis-subartikolu (9)(iii) li għandhom jittieħdu f'konsiderazzjoni biex jiġi determinat jekk il-kumpanija li għandha tiġi intaxxata u l-kumpanija li mingħandha akkwistat l-ishma osservawx id-dispożizzjonijiet tas-subartikolu (9)(i) u (iii) fid-data tal-akkwist imsemmija fil-paragrafu (a).".

Emenda tal-artikolu 5A tal-Att prinċipali.

11. L-artikolu 5A tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-paragrafu (j) tas-subartikolu (4) tiegħu għandu jiġi emendat kif ġej:

(i) minflok il-kliem "li jkun jew jkunu l-proprjetarji tas-sehem kapital kollu (mingħajr ma jitqies li wiehed ikollu sehem wiehed bl-ebda drittijiet preferenzjali) tal-imsemmija kumpanija li tittrasferixxi l-proprjetà kif imsemmi qabel.", għandhom jidhlu l-kliem "li jkun jew ikunu l-proprjetarji, direttament jew indirettament, ta' mhux inqas minn 95% tas-sehem kapitali u l-jeddijiet tal-vot tal-imsemmija kumpanija li tittrasferixxi l-proprjetà kif fuq imsemmi.";

(ii) fis-subparagrafu (i) tal-proviso li hemm miegħu, minflok il-kliem "kien il-proprjetarju tas-sehem kapitali kollu (mingħajr ma jitqies li wiehed ikollu sehem wiehed bl-ebda drittijiet preferenzjali)", għandhom jidhlu l-kliem "kien il-proprjetarju, direttament jew indirettament, ta' mhux anqas minn 95% tas-sehem kapitali u tal-jeddijiet tal-vot";

(iii) fis-subparagrafu (ii) tal-proviso li hemm miegħu, il-kliem "f'unità waħda trasferibbli, li tkun" għandhom jiġu mħassra;

(b) minnufih wara l-paragrafu (ċ) tas-subartikolu (5) tiegħu, għandu jżdid il-paragrafu ġdid li ġej:

"(d) Mingħajr ħsara għad-dispożizzjonijiet tal-paragrafi (b) u (ċ) ta' dan is-subartikolu, meta trasferiment li għalih japplika dan l-artikolu huwa trasferiment ta' proprjetà fiċ-ċirkostanzi msemmija fl-artikolu 31Ċ(1), it-taxxa fuq dak it-trasferiment tkun dovuta bir-rata ta' 10% tal-valur tat-trasferiment."; u

(ċ) fil-proviso għall-paragrafu (b) tas-subartikolu (12A) tiegħu, minflok il-kliem "membru ta' grupp.", għandhom jidhlu l-kliem "membru ta' grupp:" u minnufih wara għandu jżdid il-proviso ġdid li ġej:

"Iżda wkoll meta l-kumpannija li għandha tiġi intaxxata ma tibqax membru tal-grupp oriġinali, għar-raġuni biss li jkun hemm bidla fl-azzjonisti diretti jew indiretti tal-kumpannija li mingħandha tkun akkwistat il-proprjetà msemmija fil-paragrafu (a), il-kumpannija li għandha tiġi intaxxata ma għandhiex, għall-finijiet ta' dan il-paragrafu, tiġi ttrattata bħala li ma baqgħetx membru tal-grupp oriġinali b'riżultat ta' dik il-bidla, hekk iżda li għall-finijiet biex jiġi determinat jekk il-kumpannija li għandha tiġi intaxxata waqfet milli tkun membru tal-grupp oriġinali għandu jitqies bħallikieku dik il-bidla ma tkunx saret u din id-deċiżjoni għandha tittiehed b'referenza għall-istess individwi msemmija fl-artikolu 5(9)(iii) li għandhom jittiehdu f'konsiderazzjoni biex jiġi determinat jekk il-kumpannija li għandha tiġi intaxxata u l-kumpannija li mingħandha akkwistat il-proprjetà osservawx id-dispożizzjonijiet tal-artikolu 5(9)(i) u (iii) fid-data tal-akkwist imsemmija fil-paragrafu (a).".

12. Fis-subartikolu (2) tal-artikolu 6 tal-Att prinċipali, minflok il-kliem "ma jkunx sugġett għal taxxa" għandhom jidhlu l-kliem "jista' jagħzel li ma jkunx sugġett għal taxxa".

Emenda tal-artikolu 6 tal-Att prinċipali.

13. Il-paragrafu (v) tas-subartikolu (1) tal-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 12 tal-Att prinċipali.

(a) minflok il-kliem "*Royalties* jew *income* simili miksub minn privattivi rigward invenzjonijiet, kemm jekk waqt sengħa" għandhom jidhlu l-kliem:

"*Royalties*, avvanzi u *income* simili miksub minn -

- (i) privattivi, rigward invenzjonijiet
- (ii) dritt tal-awtur

kemm jekk waqt sengħa"; u

(b) fit-tieni proviso tiegħu, minflok il-kliem "*ir-royalties* jew *income* simili" għandhom jidhlu l-kliem "*ir-royalties*, avvanzi jew *income* simili".

Emenda tal-artikolu 14B tal-Att prinċipali.

14. Il-paragrafu (b) tas-subartikolu (1) tal-artikolu 14B tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) elfejn u tliet mitt euro (€2,300) għar-rigward ta' kull tifel jew tifla li jkunu attendew dik l-iskola sekondarja, jew elf u sitt mitt euro (€1,600) għar-rigward ta' kull tifel jew tifla li jkunu attendew dik l-iskola primarja, jew elf u tliet mitt euro (€1,300) għar-rigward ta' kull tifel jew tifla li jkunu attendew dak il-*kindergarten*:".

Emenda tal-artikolu 14Ċ tal-Att prinċipali.

15. Il-paragrafu (b) tal-artikolu 14Ċ tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) elf u tliet mitt euro (€1,300):".

Emenda tal-artikolu 14D tal-Att prinċipali.

16. Il-paragrafu (b) tal-artikolu 14D tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) elfejn u ħames mitt euro (€2,500):".

Żjieda ta' artikolu ġdid mal-Att prinċipali.

17. Minnufih wara l-artikolu 14F tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Mizati għal
attivitajiet
kulturali.

14G. Minkejja kull haġa li tghid xort'oħra li tinsab f'dan l-Att, jekk individwu jgħib prova għas-sodisfazzjon tal-Kummissarju li fis-sena li tiġi minnufih qabel xi sena ta' stima, huwa jkun hallas mizati, li jirrigwardaw it-tfal tiegħu li ma jkunux għadhom għalqu is-sittax-il sena, għall-attenzenza għal korsijiet kreattivi jew kulturali organizzati minn istituzzjonijiet jew persuni liċenzjati jew akkreditati mill-Kunsill Malti għall-Kultura u l-Arti, hu għandu, għal kull tifel jew tifla, jingħata tnaqqis fir-rigward tal-*income* tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont attwalment imħallas;

(b) mitt euro:

Iżda t-tnaqqis għandu jkun permess biss jekk il-ħlas u d-dettalji tal-individwu li jkun qed jagħmel it-talba jiġu kkonfermati bl-informazzjoni provduta mill-persuna jew istituzzjoni liċenzjata jew akkreditata permezz tal-Kunsill Malti għall-Kultura u l-Arti, f'dik il-forma u kontenut kif stabbilit mill-Kummissarju."

18. Is-subparagrafi (5) sa (9), it-tnejn inklużi, tal-paragrafu (vi) tas-subartikolu (1)(b) tal-artikolu 27 tal-Att prinċipali għandhom jiġu sostitwiti bis-subparagrafi ġodda li ġejjin:

Emenda tal-
artikolu 27 tal-
Att prinċipali.

"(5) profitti jew qligħ mill-bejgħ jew disponiment ta' investimenti, liema qligħ jew profitti għandhom, għall-finijiet ta' dan il-paragrafu, fil-każijiet kollha jitqiesu li huma qligħ jew profitti li jaqgħu fi hdan it-tifsira ġenerali tal-paragrafu (a) tas-subartikolu (1) tal-artikolu 4, hekk iżda li meta xi investment kien investment ta' natura kapitali fil-wieħed u tletin (31) ta' Diċembru 2008, il-prezz tal-akkwist ta' dawk investimenti għall-finijiet ta' dan il-paragrafu għandu jkun il-valur fis-suq li japplika għalihom kif kien f'dik id-data;

(6) qligħ kapitali suġġett għat-taxxa skont id-dispożizzjonijiet ta' dan l-Att u li jinkisbu mit-trasferiment ta' attiv bl-eċċezzjoni ta' investimenti msemmija fis-subparagrafu (5) u differenzi realizzati fuq il-kambju

relatati mal-fond fit-tul;

(7) *income* tekniku ieħor inklużi kummissjonijiet, *allowances* u drittijiet riċevuti u li għandhom jiġu riċevuti;

u wara li jingħaddu flimkien dawn ta' hawn fuq jitnaqqas minnhom it-total ta' dawn li ġejjin:

(8) it-tnaqqis permess skont it-Taqsima IV relatat mal-*income* tal-fond fit-tul, inklużi -

(i) *claims*, *maturities* u *surrenders* imħallsa, inklużi, sabiex jiġi evitat kull dubju, it-taxxa mħallsa mill-persuna assigurata fir-rigward ta' ammonti determinabbli li huma dovuti fir-rigward ta' kuntratti ta' kummerċ fit-tul skont is-subartikolu (2);

(ii) *premiums* ta' riassigurazzjoni mħallsa;

(iii) drittijiet tekniċi oħra inklużi kummissjonijiet u *allowances* imħallsa jew li għandhom jithallsu;

(9) telf mill-bejgħ jew disponiment ta' investimenti u attiv ieħor tal-fond fit-tul imsemmi fis-subparagrafi (5) u (6), hekk iżda li meta xi investiment kien investiment ta' natura kapitali fil-wieħed u tletin (31) ta' Diċembru 2008, il-prezz tal-akkwist ta' daww l-investimenti għall-finijiet ta' dan il-paragrafu għandu jkun il-valur fis-suq li japplika għalihom kif kien f'dik id-data; u

(10) il-provizjonijiet tekniċi fl-aħħar tas-sena;".

Żjieda ta' artikoli godda mal-Att prinċipali.

19. Minnufih wara l-artikolu 31A tal-Att prinċipali, għandhom jiżdiedu l-artikoli godda li ġejjin:

"*Income* minn kirjiet fuq kera sussidjat mill-Awtorità tad-Djar.

31B. (1) Minkejja kull dispozizzjoni oħra tal-Atti dwar it-Taxxi jew ta' xi regolamenti magħmula taħt dawk l-Atti, dan l-artikolu għandu japplika meta persuna li tkun il-proprjetarju ta' proprjetà immobbli tikri dik il-proprjetà lil persuna li tirċievi sussidju fuq il-kera taħt xi skema amministrata mill-Awtorità tad-Djar u l-proprjetarju msemmi hu reġistrat mal-Awtorità tad-Djar għal dan il-għan u josserva kull kondizzjoni imposta mill-Awtorità tad-Djar.

(2) It-taxxa li għandha tithallas fiċ-ċirkostanzi msemmija fis-subartikolu (1) tkun bir-rata ta' 10% tal-*income* gross tal-kera riċevut. Din it-taxxa tkun finali u ma tkunx, bl-ebda mod, disponibbli bħala kreditu kontra t-taxxa li jkollha tithallas minn dik il-persuna jew tithallas lura bħala rifuzjoni lil dik il-persuna.

(3) L-Awtorità tad-Djar għandha tnaqqas it-taxxa mis-sussidju fuq il-kera msemmi fis-subartikolu (1) u għandha tagħti rendikont lill-Kummissarju dwar kull ammont hekk imnaqqas waqt li tispeċifika l-ammonti u l-partikolaritajiet tal-persuna li rċeviet il-kera.

(4) L-Awtorità tad-Djar għandha tibgħat it-taxxa miġbura skont is-subartikolu (3), flimkien mar-rendikont imsemmi f'dak is-subartikolu, lill-Kummissarju sa l-erbatax-il għurnata wara t-tmiem tax-xahar li fih kien tħallas is-sussidju fuq il-kera.

Income minn
kirjiet ta'
proprjetà
restawrata.

31Ċ.(1) Minkejja kull dispożizzjoni oħra tal-Atti dwar it-Taxxi, dan l-artikolu għandu japplika għal kull persuna li tkun il-proprjetarju ta' proprjetà immobbli li tkun giet restawrata skont xi skema maħruġa għal dan il-għan mill-Awtorità ta' Malta dwar l-Ambjent u l-Ippjanar li tipprovdi għar-restawr ta' proprjetà skedat tal-grad 1 jew tal-grad 2 jew proprjetà li tinsab f'żona ta' konservazzjoni urbana, bil-kondizzjoni li l-persuna msemmija tosserva kull kondizzjoni imposta mill-Awtorità ta' Malta dwar l-Ambjent u l-Ippjanar fir-rigward ta' skema bħal dik u tossottometti dawk il-formuli u dokumentazzjoni li l-Kummissarji jista' jeħtieġ.

(2) Meta l-persuna msemmija fis-subartikolu (1) tikri proprjetà immobbli fiċ-ċirkostanzi msemmija fl-imsemmi subartikolu, it-taxxa li għandha tithallas għandha tkun bir-rata ta' 10% tal-*income* gross tal-kera riċevut meta l-kera jkun għal għan residenzjali, u bir-rata ta' 15% tal-*income* gross tal-kera riċevut meta l-kera jkun għal għan kummerċjali. Din it-taxxa tkun finali u ma tkunx, bl-ebda mod, disponibbli bħala kreditu kontra t-taxxa li jkollha tithallas minn dik il-persuna jew tithallas lura bħala rifużjoni lil dik il-persuna. It-taxxa fuq imsemmija għandha tintbagħat lill-Kummissarju, flimkien mal-formuli u d-dokumentazzjoni msemmija fis-subartikolu (1) sa mhux aktar tard mit-30 ta' Ġunju tas-sena li tiġi wara s-sena li għaliha jirreferi l-*income*.

(3) L-Awtorità ta' Malta dwar l-Ambjent u l-Ippjanar għandha tibgħat lill-Kummissarju rendikont annwali tad-dettalji tal-persuni kollha li jkunu għamlu użu minn skema bħal dik u dak ir-rendikont għandu jingħata b'dak il-mod li l-Kummissarju jista' jeħtieġ."

Sostituzzjoni
tal-artikolu 37
tal-Att
prinċipali.

20. L-artikolu 37 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu li ġej:

"Xelta għar-riċevituri biex jiddikjaraw meta ma ssirx għażla.

37. (1) Meta ma ssirx għażla taħt l-artikolu 35, riċevitur li jkun individwu jista' jiddikjara *income* minn investment fuq il-prospett tat-taxxa tiegħu jew b'dak il-mod li l-Kummissarju jista' jeħtieġ u, meta ssir dikjarazzjoni kif imsemmi qabel, kull taxxa dovuta tkun stabbilita daqsliekeku d-dispożizzjonijiet dwar *income* minn investment ma sarux.

(2) Meta riċevitur, li jkun individwu, iddikjara *income* minn investment fuq il-prospett tat-taxxa tiegħu jew b'dak il-mod li l-Kummissarju jista' jeħtieġ, kull taxxa miżmuma fir-rigward ta' dak l-*income* taħt id-dispożizzjonijiet dwar *income* minn investment tkun disponibbli bhala kreditu għar-rigward tal-passiv tat-taxxa tar-riċevitur, jew bhala rifużjoni, skont il-każ, għas-sena ta' stima rilevanti.

(3) L-ebda taxxa miżmuma ma tista' tintalab lura kif previst f'dan l-artikolu jekk ikunu għaddew aktar minn sentejn minn meta t-taxxa giet miżmuma."

21. Il-paragrafu (b) tal-artikolu 39 tal-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

Emenda tal-artikolu 39 tal-Att prinċipali.

"(b) bla hsara għad-dispożizzjonijiet tal-artikolu 37(1), l-ebda persuna ma tkun dovuta li thallas aktar taxxa dwar l-*income* minn investment skont dan l-Att."

22. L-artikolu 56 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 56 tal-Att prinċipali.

(a) fil-partita (iv) tal-proviso għall-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem "ta' dak it-tifel.", għandhom jidhlu l-kliem "ta' dak it-tifel:" u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda wkoll meta, fis-sena li taħbat minnufih qabel is-sena ta' stima, genitur ikun ipprovdha l-manteniment ta' tifel jew tifla taħt il-kustodja tiegħu, jew ikun hallas il-manteniment fir-rigward tat-tifel jew tifla tiegħu kif previst fl-artikolu 12(1)(t), u dak it-tifel jew tifla ma jkunux għalqu t-tmintax-il sena (jew ma jkunux għalqu l-wieħed u

għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* fi stabbiliment ta' edukazzjoni terzjarja) u ma jkunux qed jaħdmu bi qligħ, jew jekk ikunu qed jaħdmu bi qligħ ma jkunux kisbu *income* ta' aktar minn €2,400, allura l-imsemmi ġenitur ikollu d-dritt li jiġi intaxxat bir-rati li ġejjin:

Għal kull euro fuq l-ewwel €9,300 ... 0c

Għal kull euro fuq l-€6,500 ta' wara .. 15c

Għal kull euro fuq l-€5,400 ta' wara .. 25c

Għal kull euro mill-bqija 35c";

(b) fil-paragrafu (b) tas-subartikolu (9) tiegħu, minflok il-kliem "jew membru bħala tali.", għandhom jidhlu l-kliem "jew membru bħala tali; u", u minnufih wara għandu jizdied il-paragrafu ġdid li ġej:

"(c) tletin ċenteżmu (0.30) fuq kull euro tal-*income* taxxabli fir-rigward ta' trasferiment ta' proprjetà fiċ-ċirkostanzi msemmija fl-artikolu 31Ċ(1), izda hekk li dak l-*income* jitqies li jikkostitwixxi l-aħħar parti tal-*income* totali tal-persuna għas-sena.";

(ċ) fil-paragrafu (a)(ii) tas-subartikolu (11), minflok il-kliem "fis-subartikolu (1)(a)" għandhom jidhlu l-kliem "fis-subartikolu (1)(a) jew (b)"; u

(d) minnufih wara s-subartikolu (24) tiegħu, għandu jizdied is-subartikolu ġdid li ġej:

"(25) Individwu li hu stabbilit f'qasam ta' eċċellenza u jiġi lura Malta bħala persuna b'reżidenza ordinarja f'Malta jista' jagħżel li jkollu l-*income* tiegħu minn impjeg li jitwettag f'Malta intaxxat bir-rata ta' 15-il ċenteżmu fuq kull euro, basta li jkun ilu persuna b'reżidenza ordinarja f'Malta għal mill-inqas għoxrin sena izda ma kienx persuna hekk b'reżidenza ordinarja f'Malta għall-għaxar snin konsekuttivi qabel ma gie lura Malta, u mingħajr ħsara għal dawg il-pattijiet u kondizzjonijiet li jistgħu jiġu preskritti, inkluż l-inqas ammont ta' *income* li jista' jiġi intaxxat u n-numru ta' snin li matulhom jista' jintgħamel użu minn dan il-benefiċċju.".

(a) fil-paragrafu (b) tas-subartikolu (5) tiegħu, minflok il-kliem "mill-15 ta' Frar tas-sena li tiġi wara s-sena rilevanti jew dik id-data oħra li tista' tiġi preskritta.", għandhom jidhlu l-kliem "minn dik id-data li tiġi wara s-sena rilevanti li tista' tiġi preskritta."; u

(b) fis-subartikolu (8) tiegħu, minflok il-kliem "sal-15 ta' Frar tas-sena li tiġi wara s-sena rilevanti jew dik id-data oħra li tista' tiġi preskritta," għandhom jidhlu l-kliem "sa dik id-data li tiġi wara s-sena rilevanti li tista' tiġi preskritta,".

TAQSIMA IV

24. (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar is-Sigurtà Soċjali, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi tal-Att
dwar is-Sigurtà
Soċjali.
Kap. 318.

(2) Id-dispożizzjonijiet li ġejjin ta' din it-Taqsima għandhom jiġu fis-seħħ kif ġej:

(a) l-artikoli 26 u 29 għandhom jitqiesu li ġew fis-seħħ fit-2 ta' Jannar, 2012; u

(b) l-artikoli 25, 27, 28, 30 u 31 għandhom jitqiesu li ġew fis-seħħ fis-7 ta' Jannar, 2012.

25. Fl-artikolu 2 tal-Att prinċipali, it-tifsira "Pensjoni tas-Servizz" għandha tiġi emendata kif ġej:

Emenda tal-
artikolu 2 tal-
Att prinċipali.

(a) il-paragrafu (vii) tagħha għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(vii) b'seħħ mill-1 ta' Jannar 2011, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taħt dan l-Att, Pensjoni tas-Servizz nieqsa mitejn euro (€200) ħra;"

(b) il-paragrafu (viii) tagħha għandu jiġi enumerat mill-ġdid bħala l-paragrafu (ix); u

(ċ) minnufih wara l-paragrafu (vii) tagħha għandu jiżdied il-paragrafu ġdid li ġej:

"(viii) b'seħħ mis-7 ta' Jannar 2012, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taħt dan l-Att, Pensjoni tas-Servizz nieqsa mitejn euro (€200) ħra; u".

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Emenda tal-artikolu 16 tal-Att prinċipali.

26. Is-subartikolu (3) tal-artikolu 16 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (d) tiegħu, minflok il-kliem "ma tkunx dovuta kontribuzzjoni skond dan l-Att." għandhom jidhlu l-kliem "ma tkunx dovuta kontribuzzjoni skont dan l-Att."; u

(b) minnufih wara l-paragrafu (d) tiegħu għandu jiżdied il-paragrafu ġdid li ġej:

"(e) għal kull ġimgħa kalendarja, b'seħħ mit-2 ta' Jannar 2012 li fiha skont l-artikolu 72 tkun intitolata għal Benefiċċji għal *Leave* dwar Maternità u ma tkunx dovuta kontribuzzjoni skont dan l-Att."

Sostituzzjoni tal-artikolu 27 tal-Att prinċipali.

27. L-artikolu 27 tal-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"Disabilità u Pensjoni għal Persuna b'Vista Batuta.

27. (1) Bla ħsara għad-dispożizzjonijiet tal-artikolu 96 u bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-Att, persuna li -

(a) ikollha l-età ta' sittax-il sena; u

(b) tkun ċertifikata li qed issofri minn subnormalità mentali severa jew li tkun persuna gravament disabilitata skont id-dispożizzjonijiet ta' dan l-Att, jew li qed issofri minn *palsy* ċerebrali; u

(ċ) turi għas-sodisfazzjon tad-Direttur li tkun ċittadin ta' Malta u normalment tirrisjedi f'Malta;

tkun intitolata għal Pensjoni għal Dizabilità taħt dan l-Att u l-oġhla rata tagħha, inklużi ż-żidiet kollha skont id-dispożizzjonijiet tal-artikolu 90, għandha tkun dik skont it-Taqsima III tas-Sitt Skeda u skont id-dispożizzjonijiet tas-subartikolu (3).

(2) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att, persuna b'vista batuta li -

(a) ikollha l-età ta' erbatax-il sena; u

(b) tipproduċi ċertifikati li juru li għandha vista batuta kif id-Direttur jista', f'każijiet partikolari, jeħtieġ; u

(ċ) turi għas-sodisfazzjon tad-Direttur li tkun ċittadin ta' Malta u normalment tirisjed f' Malta;

tkun intitolata għal Pensjoni għal Persuna b' Vista Batuta taht dan l-Att skont it-Taqsima III tas-Sitt Skeda u skont id-dispożizzjonijiet tas-subartikolu (3).

(3) Ir-rata tal-pensjoni li persuna li ssir intitolata għaliha taht is-subartikolu (1) jew (2) għandha tkun dak l-ammont fil-ġimgħa li twassal il-mezzi fil-ġimgħa totali tal-persuna b' dizabilità, kalkolati skont it-Taqsima V tat-Tieni Skeda, sar-rata tal-iskala ta' dik il-persuna, kif stabbilit bit-Taqsima III tas-Sitt Skeda:

Izda b'dan illi, salvi d-dispożizzjonijiet tal-artikolu 96 u tat-tieni proviso li hemm fil-paragrafu 4 tat-Taqsima V tat-Tieni Skeda, meta persuna miżżewġa u l-konjuġi jkunu t-tnejn jikkwalifikaw għal pensjoni taht id-dispożizzjonijiet ta' dan l-artikolu jew tal-artikolu 66, dik il-pensjoni li tithallas lil waħda mill-konjuġi ma tibqax tingħatalha:

Izda wkoll b'effett mill-1 ta' Jannar, 2005, meta persuna miżżewġa tkun tikkwalifika għal pensjoni taht id-dispożizzjoniet ta' dan l-artikolu, ir-rata applikabbli tkun dik kif indikata fit-Taqsima III tas-Sitt Skeda."

28. Is-subartikolu (1) tal-artikolu 40 tal-Att prinċipali għandu jjiġi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 40 tal-Att prinċipali.

"(1) Bla ħsara għad-dispożizzjonijiet tas-subartikolu (2), armla li tkun qiegħda tirċievi pensjoni taht din it-Taqsima għandha, malli terġa' tizzewweg, tibqa' intitolata għall-Pensjoni tar-Romol għall-perjodu li jibda mill-ewwel Sibb li jiġi wara d-data taż-żwieġ mill-ġdid, jew mis-6 ta' Jannar 2007, skont liema minnhom tiġi l-ewwel, u li jintemm il-Ġimgħa tal-260 ġimgħa wara d-data taż-żwieġ, b'rata għal kull ġimgħa ekwivalenti għar-rata tal-Pensjoni tar-Romol speċifikata fit-Tnax-il Skeda, kif kien ikun japplika fil-każ tagħha, sad-data taż-żwieġ mill-ġdid skont l-artikoli 31 jew 33 u wara dak il-perjodu dik il-pensjoni ma tibqax tingħatalha:

Izda, b'seħħ mis-7 ta' Jannar 2012, il-perjodu ta' 260

gimġha msemmi f'dan l-artikolu għandu jżied bi 52 gimġha kull l-ewwel Sibt ta' Jannar ta' kull sena."

Emenda tal-artikolu 71 tal-Att prinċipali.

29. L-artikolu 71 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) in-nota marginali tiegħu għandha tiġi sostitwita bin-nota marginali ġdida li ġejja:

"Benefiċċji dwar il-Maternità jew Benefiċċju għal *Leave* dwar Maternità"; u

(b) minnufih wara s-subartikolu (3) tiegħu għandhom jżiedu s-subartikoli ġodda li ġejjin:

"(4) Mara li f'xi żmien fid-data jew wara d-data tal-1 ta' Jannar, 2012 -

L.S. 452.91

(a) tkun f'impieg assigurabbli u jkollha dritt għal-*Leave* dwar Maternità mingħajr ħlas skont id-dispożizzjonijiet tar-Regolamenti dwar il-Protezzjoni tal-Maternità; jew

(b) tkun taħdem għaliha nnifisha u tkun hadet il-Benefiċċju kollu dwar il-Maternità li tkun intitolata għalih, għandha tikkwalifika għal Benefiċċji għal *Leave* dwar Maternità.

L.S. 452.91

(5) Fil-każ ta' persuna f'impieg assigurabbli, il-Benefiċċji għal *Leave* dwar Maternità jithallas biss għal perjodu fejn dan il-*leave* ikun mingħajr ħlas skont id-dispożizzjonijiet tar-Regolamenti dwar il-Protezzjoni tal-Maternità.

(6) Persuna li timpjega lilha nnifisha ma tkunx intitolata għal Benefiċċji għal *Leave* dwar Maternità kemm-il darba d-Direttur ma jkunx sodisfatt li l-persuna li qed tagħmel it-talba waqfet mill-impjieg tagħha matul perjodu tal-Benefiċċju dwar Maternità jew Benefiċċju għal *Leave* dwar Maternità."

Emenda tal-artikolu 72 tal-Att prinċipali.

30. L-artikolu 72 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) in-nota marginali tiegħu għandha tiġi sostitwita bin-nota marginali ġdida li ġejja:

"Hlas ta' Benefiċċju dwar il-Maternità jew Benefiċċju għal *Leave* dwar Maternità"; u

(b) minnufih wara s-subartikolu (2) tiegħu għandhom jiżdiedu s-subartikoli godda li ġejjin:

"(3) Il-Benefiċċju għal *Leave* dwar Maternità skont l-artikolu 71 għandu jithallas:

(a) wara s-7 ta' Jannar 2012 għal perjodu ta' mhux iżjed minn ġimgħatejn; u

(b) wara l-5 ta' Jannar 2013 għal perjodu ta' mhux iżjed minn erba' ġimgħat.

(4) Ir-rata tal-Benefiċċju għal *Leave* dwar Maternità skont is-subartikolu (3) għandha tkun:

(a) dik imsemmija fit-Taqsima IV tal-Erbatax-il Skeda; u

(b) fil-każ ta' persuna impjegata, mill-ewwel Sibb minnufih wara l-perjodu li fih jispiċċa l-*leave* imhallas għal Maternità skont ir-Regolamenti dwar il-Protezzjoni tal-Maternità; jew

(ċ) fil-każ ta' persuna li timpjega lilha nnifisha mill-ewwel Sibb ta' wara t-tmiem tad-dritt għal Benefiċċju dwar Maternità skont l-artikolu 71."

L.S. 452.91

31. It-Taqsima V tat-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Taqsima V tat-Tieni Skeda li tinsab mal-Att prinċipali.

(a) il-paragrafu 3 tagħha għandu jiġi emendat kif ġej:

(i) fis-subparagrafu (d) tiegħu, minflok il-kliem "u l-manifattura ta' dak l-artiġjanat ma tkun tinvolvi ebda proċess mekkaniku." għandhom jidhru l-kliem "u l-manifattura ta' dak l-artiġjanat ma tkun tinvolvi ebda proċess mekkaniku; u"; u

(ii) minnufih wara s-subparagrafu (d) tiegħu,

minn 95% tas-sehem kapitali u tal-jeddijiet tal-vot"; u

(ċ) fis-subparagrafu (ii) tal-proviso li hemm miegħu, il-kliem "f'unità waħda trasferibbli, li tkun" għandhom jiġu mhassra.

TAQSIMA VI

34. (1) Din it-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi tal-Att
dwar ir-
Registrazzjoni u
l-Liċenzjar ta'
Vetturi bil-
Mutur.
Kap.368.

(2) Id-dispożizzjonijiet ta' din it-Taqsima, hliet dawk tal-artikoli 39 u 40, għandhom jitqiesu li daħlu fis-seħh fl-1 ta' Jannar, 2012.

(3) Id-dispożizzjonijiet tal-artikoli 39 u 40 għandhom jitqiesu li daħlu fis-seħh fil-15 ta' Novembru, 2011.

35. L-artikolu 2 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-
artikolu 2 tal-
Att prinċipali.

(a) minnufih qabel it-tifsira "Awtorità" għandha tidhol it-tifsira ġdida li ġejja:

" "ambulanza" tfisser vettura bil-mutur tal-kategorija M maħsuba għat-trasport ta' persuni li jkunu morda jew li jkunu korrew u li jkollha tagħmir speċjali għal dak l-iskop";

(b) fit-tifsira "ċertifikat ta' konformità" minflok il-kliem "d-Direttiva 70/156/KEE, kif emendata" għandhom jidhlu l-kliem "d-Direttiva 2007/46/KE kif emendata u d-Direttiva 2002/24/KE kif emendata";

(ċ) minnufih wara t-tifsira "cc" għandha tidhol it-tifsira ġdida li ġejja:

" "ċikletta" tfisser ċikletta mġammra b'mutur b'forza ta' aktar minn 50cm³ jekk mġammra b'mutur b'kombustjoni interna u, jew veloċità massima ta' sewqan ta' aktar minn 45 kilometru fis-sieġha, u tinkludi *motor cycles, tricycles* u kwadriċikletti";

(d) it-tifsira "Direttiva 70/156/KE" għandha tiġi mhassra;

(e) minnufih wara t-tifsira "Direttiva 1999/96/KE" għandha tidhol din it-tifsira ġdida li ġejja:

" "id-Direttiva 2002/24/KE" tfisser id-Direttiva 2002/24/KE tal-Parlament Ewropew u tal-Kunsill tat-18 ta' Marzu, li għandha x'taqsam mal-approvazzjoni tat-tip ta' vetturi bil-mutur b'żewġ roti jew bi tliet roti u li tħassar id-Direttiva tal-Kunsill 92/61/KE;"

(f) minnufih wara t-tifsira "Direttiva 2005/55/KE" għandha tidhol it-tifsira ġdida li ġejja:

" "id-Direttiva 2007/46/KE" tfisser id-Direttiva 2007/46/KE tal-Parlament Ewropew u tal-Kunsill li tistabbilixxi sistema għall-approvazzjoni ta' vetturi bil-mutur u l-karrijiet tagħhom, u ta' sistemi, komponenti u unitajiet tekniċi separati maħsuba għal vetturi bħal dawk;"

(g) minnufih wara t-tifsira "importata f' Malta" għandha tidhol it-tifsira ġdida li ġejja:

" "karavan bil-mutur" jew "*motor home*" tfisser vettura bil-mutur b'għan speċjali mibnija sabiex tinkludi akkomodazzjoni fejn persuna tista' tgħix li jkun fiha għallinqas it-tagħmir li ġej:

- sedili u mejda,
- akkomodazzjoni għall-irqad li tista' tiġi konvertita mis-sedili,
- faċilitajiet għat-tisjir, u
- faċilitajiet għall-ħażna.

Dan it-tagħmir għandu jkun imwarr b'mod riġidu mal-komportament ta' fejn wiehied jgħix; iżda, il-mejda tista' tkun iddisinjata b'mod li tista' titneħħa b'mod faċli;"

(h) it-tifsira "Regolament tal-Kunsill (KEE) Nru 881/92" għandha tiġi mħassra;

(i) it-tifsira "Regolament tal-Kunsill (KEE) Nru 684/92" għandha tiġi mħassra;

(j) minnufih wara t-tifsira "ir-Regolament (KE) Nru 715/2007" għandha tidhol it-tifsira ġdida li ġejja:

" "ir-Regolament (KE) Nru 1072/2009" tfisser ir-Regolament (KE) Nru 1072/2009 tal-Parlament Ewropew u tal-Kunsill dwar regoli komuni għall-aċċess għas-suq tal-garr stradali internazzjonali tal-merkanzija;"

(k) minnufih wara t-tifsira ġdida "ir-Regolament (KE) Nru 1072/2009" għandha tidhol it-tifsira ġdida li ġejja:

" "ir-Regolament (KE) Nru 1073/2009" tfisser ir-Regolament (KE) Nru 1073/2009 tal-Parlament Ewropew u tal-Kunsill dwar regoli komuni għal aċċess għas-suq internazzjonali ta' servizzi bil-kowċ u *bus*;"

(l) it-tifsira "użu kummerċjali" għandha tiġi mhassra;

(m) it-tifsira "użu privat" għandha tiġi mhassra;

(n) minflok it-tifsira "vettura b'għan speċjali" għandu jidhol dan li ġej:

" "vettura b'għan speċjali" għandu jkollha l-istess tifsira mogħtija lilha fl-Anness II tad-Direttiva 2007/46/KE iżda, għall-finijiet ta' dan l-Att, għandha tinkludi biss il-vetturi elenkati taħt il-partiti 5.2, 5.7 u 5.8;"

(o) it-tifsira "vettura kummerċjali" għandha tiġi mhassra; u

(p) it-tifsira "vettura bil-mutur privata" għandha tiġi mhassra.

36. Fis-subartikolu (3) tal-artikolu 8 tal-Att prinċipali, minflok il-kliem "kull sena wara l-ewwel h̄las." għandhom jidhlu l-kliem "kull sena wara l-ewwel h̄las:", u minnufih wara għandu jżjed il-proviso ġdid li ġej:

Emenda tal-artikolu 8 tal-Att prinċipali.

"Izda s-sid ta' vettura bil-mutur jkun eżentat milli jgedded il-liċenza ta' ċirkolazzjoni ta' dik il-vettura meta dik il-vettura -

(a) tkun qiegħda tinzamm mill-Pulizija jew mid-Dwana jew mill-Awtorità, jew

(b) tkun inqabdet b'ordni tal-Qorti, jew

(ċ) tkun insterqet u s-serqa tkun ġiet rappurtata lill-Pulizija, jew

(d) tkun ġiet esportata, jew

(e) is-sid tagħha jkun qiegħed jiskonta sentenza ta' ħabs:

Iżda wkoll dik l-eżenzjoni għandha tispicċa meta l-vettura tingħata lura lis-sid fir-rigward tal-paragrafi (a), (b) u (ċ), jew is-sid joħroġ mill-ħabs fir-rigward tal-paragrafu (e):

Iżda wkoll vettura bħal dik ma tkunx tista' tinsaġ fit-triq sakemm il-liċenza tagħha ma tkunx għadha ġiet imġedda."

Emenda tal-
artikolu 18 tal-
Att prinċipali.

37. L-artikolu 18 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi emendat kif ġej:

(i) fil-paragrafu (a) tiegħu, minflok il-kliem "kull vettura bil-mutur privata, inkluż karavan jew *motor home*," għandhom jidhlu l-kliem "kull vettura privata"; minflok il-kliem "used for personal or business purposes" fis-subparagrafu (iv) tiegħu fit-test Ingliż, għandhom jidhlu l-kliem "for private use or for business use"; fil-proviso li hemm miegħu minflok il-kliem "vettura bil-mutur privata" għandhom jidhlu l-kliem "vettura privata", u minflok il-kliem "tintuża regolarment għall-ivvjaġġar mir-residenza tiegħu f'dak il-pajjiż għall-post tax-xogħol" għandhom jidhlu l-kliem "tintuża b'mod regolari għall-ivvjaġġar bejn ir-residenza tiegħu f'dak il-pajjiż u l-post tax-xogħol tiegħu"; u minnufih wara l-imsemmi proviso, għandu jidhol dan li ġej:

"Għall-finijiet tad-dispożizzjonijiet ta' dan il-paragrafu -

"użu fin-negozju" tfisser l-użu ta' vettura fit-twerttiq dirett ta' attività li ssir għal xi korrispettiv jew qligħ finanzjarju;

"użu privat" tfisser kull użu iehor li m'huwiex użu fin-negozju;

"vettura privata" tfisser vettura bil-mutur M1, kompriż il-karru tagħha, jekk din ikollha karru, karavan bil-mutur, *motor home* jew ċikletta;"

(ii) fil-paragrafu (b) tiegħu, minflok il-kliem "kull vettura bil-mutur" għandhom jidhlu l-kliem "kull vettura bil-mutur M1 jew ċikletta", minflok il-kliem "ta'

dik il-vettura:" għandhom jidhlu l-kliem "ta' dik il-vettura;", u l-proviso li hemm miegħu għandu jiġi mħassar;

(iii) fil-paragrafu (ċ) tiegħu, minflok il-kliem "vettura bil-mutur privata" għandhom jidhlu l-kliem "vettura bil-mutur M1 jew ċikletta", minflok il-kliem "għall-finijiet biex" għandhom jidhlu l-kliem "għall-iskop uniku biex"; minflok il-kliem "mill-awtoritajiet ta' l-edukazzjoni:" għandhom jidhlu l-kliem "mill-awtoritajiet tal-edukazzjoni;" u l-proviso li hemm miegħu għandu jiġi mħassar;

(iv) fil-paragrafu (e) tiegħu, minflok il-kliem "b'awtorizzazzjoni Komunitarja valida skont ir-Regolament tal-Kunsill (KEE) Nru 881/92" għandhom jidhlu l-kliem "b'licenza tal-Komunità valida skont ir-Regolament (KE) Nru 1072/2009";

(v) fil-paragrafu (f) tiegħu, minflok il-kliem "ir-Regolament tal-Kunsill (KEE) Nru 684/92" għandhom jidhlu l-kliem "ir-Regolament (KE) Nru 1073/2009";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "il-paragrafi (ċ) u (d)" għandhom jidhlu l-kliem "il-paragrafi (b), (ċ) u (d)", u minflok il-kliem "skont dawk il-kondizzjonijiet preskritti b'regolamenti" għandhom jidhlu l-kliem "taħt dawk il-kondizzjonijiet, restrizzjonijiet jew limitazzjonijiet magħmula mill-Ministru responsabbli għall-finanzi";

(ċ) minflok is-subartikolu (3) tiegħu għandu jidhol dan li ġej:

"(3) Minkejja xi dispożizzjonijiet oħra ta' dan l-Att, vetturi bil-mutur M1 jew ċikletti reġistrati fi Stat Membru ieħor li jingiebu Malta jkunu eżenti mir-reqwizit li jiġu reġistrati mal-Awtorità u mill-ħlas tat-taxxa tar-reġistrazzjoni fuqhom jekk huma jingiebu Malta minn persuna residenti f'Malta għall-użu privat jew għall-użu fin-negozju tagħha meta dik il-persuna -

(a) tkun impjegata ma', jew tkun direttur, *manager*, azzjonist jew soċju ta' impriża stabbilita fi Stat Membru ieħor li tipprovdì vettura bħala parti mill-kuntratt tal-impjeg, fejn vettura bħal dik tkun il-proprjetà tal-impriża jew tkun mikrija minnha, jew

(b) tkun persuna li taħdem għal rasha li tkun qiegħda twettaq attività ekonomika fi Stat Membru ieħor

u l-vettura tkun qiegħda tiġi użata prinċipalment fi Stat Membru ieħor:

Iżda vettura bħal dik m'għandhiex tiġi użata f'Malta għal aktar minn tletin gurnata konsekuttivi mid-data meta tkun waslet Malta; inkella għandha tiġi registrata mal-Awtorità u għandha tithallas fuqha t-taxxa ta' registrazzjoni adatta skont id-dispożizzjonijiet ta' dan l-Att.";

(d) minflok is-subartikolu (4) tiegħu għandu jidhol dan li ġej:

"(4) Vettura bil-mutur M1 jew ċikletta li tkun ġiet mikrija mingħand impriża li tikri l-karrozzi stabbilita fi Stat Membru ieħor minn persuna li ma tkunx residenti f'Malta tkun eżenti mill-ħtieġa li tiġi registrata mal-Awtorità u mill-ħlas fuqha tat-taxxa tar-registrazzjoni jekk dik il-vettura tiġi użata f'Malta għal perjodu kontinwu ta' mhux aktar minn tletin gurnata li matulu hija tista' -

(a) tinkera mill-ġdid darba biss lil persuna li ma jkollhiex ir-residenza normali tagħha f'Malta bil-ħsieb li l-imsemmija vettura tkun se tinħareġ minn Malta, jew

(b) tiġi ritornata minn impjegat tal-impriża li tikri l-karrozzi sew jekk dak l-impjegat ikollu r-residenza normali tiegħu f'Malta sew jekk le, u

meta l-vettura tibqa' f'Malta għal aktar minn tletin gurnata hija għandha tiġi registrata mal-Awtorità u għandha tithallas fuqha taxxa tar-registrazzjoni bir-rata jew fl-ammont speċifikat fit-Tieni Skeda."

Emenda tal-artikolu 19 tal-Att prinċipali.

38. L-artikolu 19 tal-Att prinċipali għandu jġi emendat kif ġej:

(a) minflok is-subartikolu (3) tiegħu, għandu jidhol dan li ġej:

"(3) Il-vetturi bil-mutur li ġejjin għandhom, meta jiġu reġistrati mal-Awtorità, ikunu eżentati mill-ħlas tat-taxxa ta' reġistrazzjoni:

(a) vetturi mġoddija lill-Gvern ta' Malta għas-settur pubbliku;

(b) vetturi mġoddija lill-Forzi Armati ta' Malta;

(ċ) vetturi li jkunu se jiġu użati minn istituzzjonijiet tal-Unjoni Ewropea;

(d) vetturi mġoddija lil organizzazzjoni internazzjonali li tkun rikonoxxuta bħala tali mill-Ministru responsabbli għall-affarijiet barranin għal użu uffiċjali f'Malta;

(e) vetturi mġoddija taħt arrangamenti diplomatiċi, konsulari jew arrangamenti simili bis-saħħa tal-Att dwar l-Immunitajiet u l-Privileġġi Diplomatiċi; u

(f) vettura bil-mutur M1 jew ċikletta li tkun il-proprjetà personali ta' individwu privat u li tkun qiegħda tingieb b'mod permanenti f'Malta mill-individwu meta huwa jkun qiegħed jittrasferixxi r-residenza normali tiegħu minn post barra minn Malta għal post f'Malta, iżda l-eżenzjoni tingħata kemm-il darba dik il-vettura tikkwalifika għal eżenzjoni bħal dik. L-imsemmija eżenzjoni tingħata taħt dawk il-kondizzjonijiet, restrizzjonijiet jew limitazzjonijiet magħmula mill-Ministru responsabbli għall-finanzi."; u

Kap. 191.

(b) minflok is-subartikolu (5) tiegħu għandu jidhol dan li ġej:

"(5) Il-vetturi elenkati taħt il-paragrafi (a) sa (e) tas-subartikolu (3) ikunu eżentati wkoll mill-ħlas tad-drittijiet tal-liċenza ta' ċirkolazzjoni.".

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Emenda tal-artikolu 21 tal-Att prinċipali.

39. Fis-subartikolu (5) tal-artikolu 21 tal-Att prinċipali, minflok il-kliem "ma jhallasx" għandhom jidhlu l-kliem "jonqos milli jhallas, għal raġunijiet li ma jkunux ġustifikati", u minflok il-kliem "€2 għal kull ġurnata li d-dritt għal liċenza ta' ċirkolazzjoni applikabbli jibqa' mhux imħallas", għandhom jidhlu l-kliem "€10 għal kull xahar li d-dritt applikabbli jibqa' ma jigix imħallas, b'dak l-ammont ma jeċċedix €100".

Sostituzzjoni tal-artikolu 24 tal-Att prinċipali.

40. Minflok l-artikolu 24 tal-Att prinċipali għandu jidhol dan li ġej:

"Hlas ta' taxxa differit.

24. Il-ħlas tat-taxxa ta' registrazzjoni fir-rigward ta' vetturi bil-mutur li jiġu reġistrati mal-Awtorità minn importaturi awtorizzati ta' vetturi bil-mutur jew minn bejjieġha awtorizzati ta' vetturi bil-mutur sat-30 ta' April, 2012, jista' jiġi differit sal-31 ta' Diċembru, 2012."

Emenda tal-Ewwel Skeda li tinsab mal-Att prinċipali.

41. L-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) fil-*'Formula tar-rata tat-taxxa'* taħt il-Kategorija A tagħha, minflok il-kliem "minn ċertifikat li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal Euro *standards*" għandhom jidhlu l-kliem "minn dokument uffiċjali li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument uffiċjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-reġistrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura)"; minufih qabel il-kliem "Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur" għandhom jidhlu l-kliem "Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi reġistrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità."; u l-kliem "akkreditat fi Stat Membru" għandhom jiġu mħassra;

(b) minnufih wara l-kliem "jew portijiet użati mill-bastimenti 0%" taħt il-Kategorija E tagħha, għandha tiżdied il-kategorija ġdida li ġejja:

"Kategorija F: makkinarju mingħajr xaži

Forklifts, shovels, excavators, road rollers, bulldozers, road pavers, road scarifiers, rock cutters u *asphalt finishers*

0%"; u

(ċ) minflok il-kliem "għall-Kategoriji B sa E" fl-aħħar paragrafu tagħha għandhom jidhlu l-kliem "għall-Kategoriji B sa F".

42. It-Tieni Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tieni Skeda li tinsab mal-Att prinċipali.

(a) minflok il-Kategorija A tagħha għandu jidhol dan li ġej:

"Kategorija A: Vetturi bil-mutur M1 kompriżi vetturi li jiġu registrati biex jintużaw bhala *taxicars*, vetturi għall-kiri u vetturi minbarra dawk klassifikati taħt il-Kategorija H, sew jekk ġodda sew jekk użati (ir-rati bbażati fuq is-CO₂ u t-tul tal-vettura):

B' magna petrol				
CO ₂	Standard Euro l-aktar reċenti	Standard Euro l-aktar reċenti nieqes 1	Standard Euro l-aktar reċenti nieqes 2	Standard Euro l-aktar reċenti nieqes 3 u aktar antika
0g/km sa u kompriżi 100g/km	CO ₂ x VR x 0.13%	CO ₂ x VR x 0.13%	CO ₂ x VR x 0.20%	CO ₂ x VR x 0.23%
Aktar minn 100g/km sa u kompriżi 130g/km	CO ₂ x VR x 0.15%	CO ₂ x VR x 0.15%	CO ₂ x VR x 0.23%	CO ₂ x VR x 0.26%
Aktar minn 130g/km sa u kompriżi 140g/km	CO ₂ x VR x 0.17%	CO ₂ x VR x 0.17%	CO ₂ x VR x 0.26%	CO ₂ x VR x 0.30%
Aktar minn 140g/km sa u kompriżi 150g/km	CO ₂ x VR x 0.19%	CO ₂ x VR x 0.19%	CO ₂ x VR x 0.29%	CO ₂ x VR x 0.33%
Aktar minn 150g/km sa u kompriżi 180g/km	CO ₂ x VR x 0.21%	CO ₂ x VR x 0.21%	CO ₂ x VR x 0.32%	CO ₂ x VR x 0.37%
Aktar minn 180g/km sa u kompriżi 220g/km	CO ₂ x VR x 0.23%	CO ₂ x VR x 0.23%	CO ₂ x VR x 0.35%	CO ₂ x VR x 0.40%
Aktar minn 220g/km sa u kompriżi 250g/km	CO ₂ x VR x 0.25%	CO ₂ x VR x 0.25%	CO ₂ x VR x 0.38%	CO ₂ x VR x 0.44%
Aktar minn 250g/km	CO ₂ x VR x 0.27%	CO ₂ x VR x 0.27%	CO ₂ x VR x 0.41%	CO ₂ x VR x 0.47%

B' magna <i>diesel</i> b' materja partikolata ta' 0g/km sa u kompriżi 0.005g/km				
CO ₂	Standard Euro l-aktar reċenti	Standard Euro l-aktar reċenti nieqes 1	Standard Euro l-aktar reċenti nieqes 2	Standard Euro l-aktar reċenti nieqes 3 u aktar antika
0g/km sa u kompriżi 100g/km	CO ₂ x VR x 0.13%	CO ₂ x VR x 0.13%	CO ₂ x VR x 0.20%	CO ₂ x VR x 0.23%

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Aktar minn 100g/km sa u komprizi 130g/km	$\text{CO}_2 \times \text{VR} \times 0.15\%$	$\text{CO}_2 \times \text{VR} \times 0.15\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.26\%$
Aktar minn 130g/km sa u komprizi 140g/km	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.17\%$	$\text{CO}_2 \times \text{VR} \times 0.26\%$	$\text{CO}_2 \times \text{VR} \times 0.30\%$
Aktar minn 140g/km sa u komprizi 150g/km	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.19\%$	$\text{CO}_2 \times \text{VR} \times 0.29\%$	$\text{CO}_2 \times \text{VR} \times 0.33\%$
Aktar minn 150g/km sa u komprizi 180g/km	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.32\%$	$\text{CO}_2 \times \text{VR} \times 0.37\%$
Aktar minn 180g/km sa u komprizi 220g/km	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.23\%$	$\text{CO}_2 \times \text{VR} \times 0.35\%$	$\text{CO}_2 \times \text{VR} \times 0.40\%$
Aktar minn 220g/km sa u komprizi 250g/km	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.25\%$	$\text{CO}_2 \times \text{VR} \times 0.38\%$	$\text{CO}_2 \times \text{VR} \times 0.44\%$
Aktar minn 250g/km	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.41\%$	$\text{CO}_2 \times \text{VR} \times 0.47\%$

B' magna <i>diesel</i> b' materja partikulata ta' aktar minn 0.005g/km				
CO ₂	Standard Euro l-aktar reċenti	Standard Euro l-aktar reċenti nieqes 1	Standard Euro l-aktar reċenti nieqes 2	Standard Euro l-aktar reċenti nieqes 3 u aktar antika
0g/km sa u komprizi 100g/km	-	$\text{CO}_2 \times \text{VR} \times 0.18\%$	$\text{CO}_2 \times \text{VR} \times 0.32\%$	$\text{CO}_2 \times \text{VR} \times 0.37\%$
Aktar minn 100g/km sa u komprizi 130g/km	-	$\text{CO}_2 \times \text{VR} \times 0.21\%$	$\text{CO}_2 \times \text{VR} \times 0.36\%$	$\text{CO}_2 \times \text{VR} \times 0.42\%$
Aktar minn 130g/km sa u komprizi 140g/km	-	$\text{CO}_2 \times \text{VR} \times 0.24\%$	$\text{CO}_2 \times \text{VR} \times 0.41\%$	$\text{CO}_2 \times \text{VR} \times 0.47\%$
Aktar minn 140g/km sa u komprizi 150g/km	-	$\text{CO}_2 \times \text{VR} \times 0.27\%$	$\text{CO}_2 \times \text{VR} \times 0.45\%$	$\text{CO}_2 \times \text{VR} \times 0.53\%$
Aktar minn 150g/km sa u komprizi 180g/km	-	$\text{CO}_2 \times \text{VR} \times 0.29\%$	$\text{CO}_2 \times \text{VR} \times 0.51\%$	$\text{CO}_2 \times \text{VR} \times 0.60\%$
Aktar minn 180g/km sa u komprizi 220g/km	-	$\text{CO}_2 \times \text{VR} \times 0.32\%$	$\text{CO}_2 \times \text{VR} \times 0.56\%$	$\text{CO}_2 \times \text{VR} \times 0.65\%$
Aktar minn 220g/km sa u komprizi 250g/km	-	$\text{CO}_2 \times \text{VR} \times 0.35\%$	$\text{CO}_2 \times \text{VR} \times 0.60\%$	$\text{CO}_2 \times \text{VR} \times 0.70\%$
Aktar minn 250g/km	-	$\text{CO}_2 \times \text{VR} \times 0.38\%$	$\text{CO}_2 \times \text{VR} \times 0.65\%$	$\text{CO}_2 \times \text{VR} \times 0.75\%$

Tul	Rati
0 sa u komprizi 3450mm	$0.0020\% \times \text{Tul} \times \text{VR}$
Aktar minn 3450mm sa u komprizi 3640mm	$0.0022\% \times \text{Tul} \times \text{VR}$

Aktar minn 3640mm sa u kompriži 3770mm	0.0024% x Tul x VR
Aktar minn 3770mm sa u kompriži 4030mm	0.0026% x Tul x VR
Aktar minn 4030mm sa u kompriži 4370mm	0.0028% x Tul x VR
Aktar minn 4370mm sa u kompriži 4570mm	0.0030% x Tul x VR
Aktar minn 4570mm sa u kompriži 4770mm	0.0032% x Tul x VR
Aktar minn 4770mm	0.0034% x Tul x VR

Għall-fini tat-taxxa tar-registrazzjoni, meta vetturi bil-mutur M1 li s-sena tal-manifattura tagħhom tkun waħda mis-snin ta' manifattura li ġejjin, ma jkunux akkumpanjati minn dokument uffiċjali li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument uffiċjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-registrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura), ir-rati tat-taxxa tar-registrazzjoni li għandhom jithallsu fuq dawk il-vetturi għandhom ikunu ekwivalenti għal dawk li jidhru taħt *standards* Euro differenti:

	Euro 1	Euro 2	Euro 3	Euro 4	Euro 5
M1	Sa u kompriża s-sena 1996	1997 sa 2000	2001 sa 2005	2006 sa 2010	mill-2011

Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi registrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità.

Meta importatur jew bejjieġh jew sid ta' vettura bil-mutur jipprovi ċertifikat kif approvat minn servizz tekniku, li l-magna ta' dik il-vettura partikolari tkun tissodisfa livelli aktar baxxi ta' emissjonijiet minkejja s-sena tal-manifattura tagħha, dik il-vettura għandha, meta tkun qiegħda tiġi registrata, tiġi ntaxxata r-rata li tappartjeni lill-*istandard* Euro li jkun ekwivalenti għaliha.";

(b) minflok il-partita (3) tagħha taħt il-‘Formula tar-rata tat-taxxa’, għandu jidhol dan li ġej:

"(3) Meta l-valur ta' materja partikolata fir-rigward ta' vetturi M1 li jaħdmu b'magna *diesel* u li jkollhom magna bi *standard* Euro 3 jew Euro 4 jew Euro 5 ma jigix mogħti lill-Awtorità mis-sid ta' vettura bil-mutur, l-Awtorità għandha tapplika r-rata ta' 0.05g/km fir-rigward ta' vetturi manifatturati bejn l-2001 u l-2005 b'magna Euro 3, ir-rata ta' 0.025g/km fir-rigward ta' vetturi b'magna Euro 4 b'sena ta' manifattura bejn l-2006 u l-2010, ir-rata ta' 0.005g/km fir-rigward ta' vetturi

b'magna Euro 5 b'sena tal-manifattura bejn l-2011 u s-snin li jigu wara dik.";

(ċ) fil-partita 2 tal-Kategorija F tagħha, minflok il-kliem "minn ċertifikat li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal Euro *standards*" għandhom jidhlu l-kliem "minn dokument uffiċjali li jkun juri l-livelli ta' emissjonijiet ekwivalenti għal *standards* Euro (l-imsemmi dokument uffiċjali jista' jkun ċertifikat ta' konformità jew ċertifikat ta' approvazzjoni tat-tip jew ċertifikat tar-registrazzjoni tal-vettura jew dikjarazzjoni mill-manifattur tal-vettura)"; minufih qabel il-kliem "Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur" għandhom jidhlu l-kliem "Meta importatur jew bejjiegħ jew sid ta' vettura bil-mutur ikollu l-ħsieb jibdel il-magna ta' vettura bil-mutur qabel ma din tiġi registrata mal-Awtorità, huwa għandu javża b'dan bil-miktub lill-Awtorità."; u l-kliem "akkreditat fi Stat Membru" għandhom jiħassru; u

(d) il-Kategorija G tagħha għandha tiġi emendata kif ġej:

(a) minflok il-partita 2 tagħha għandu jidhol dan li ġej:

"2 Vetturi bil-mutur, kompriżi *go-karts*, *quad bikes* u *motor cycles* li jintużaw għal skop ta' tigrjiet, kemm godda jew użati 0%";

(b) fil-partita 3 tagħha, minflok il-kelma "Karavani" għandhom jidhlu l-kliem "Karavani bil-mutur".

TAQSIMA VII

Emendi tal-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

43. Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-artikolu 7 tal-Att prinċipali.

44. Fis-subartikolu (3) tal-artikolu 7 tal-Att prinċipali, minflok il-kliem "għall-ħlas tat-taxxa dovuta.", għandhom jidhlu l-kliem "għall-ħlas tat-taxxa dovuta:" u minnufih wara għandu jizjed il-proviso ġdid li ġej:

Kap. 386.

"Izda dan is-subartikolu m'għandux japplika għal riċevitur uffiċjali, jew xi persuna oħra, maħtura skont id-dispożizzjonijiet tal-artikolu 225 tal-Att dwar il-Kumpanniji."

45. Minnufih wara s-subartikolu (5) tal-artikolu 27 tal-Att prinċipali, għandu jidher is-subartikolu ġdid li ġej:

Emenda tal-artikolu 27 tal-Att prinċipali.

L.S. 386.08
 "(6) Għall-finijiet ta' dan l-artikolu, Grupp Ewropew b'Interess Ekonomiku (EEIG) iffurmat skont id-dispożizzjonijiet tar-Regolamenti dwar l-Att dwar il-Kumpanniji (Gruppi Ewropej b'Interess Ekonomiku) għandu jitqies bħala soċjetà u d-dispożizzjonijiet tas-subartikolu (1) għandhom jgħoddu minkejja li l-EEIG ma jkunx qed iwettaq sengħa jew negozju."

46. Fis-subartikolu (2) tal-artikolu 57 tal-Att prinċipali, minflok il-kliem "fl-artikolu 14(1)(a)(i)" għandhom jidhru l-kliem "fl-artikolu 15(1)(a)(i)".

Emenda tal-artikolu 57 tal-Att prinċipali.

TAQSIMA VIII

47. (1) Din it-Taqsima temenda l-Att dwar Taxxa fuq *Bunkering* ta' Żjut u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Taxxa fuq *Bunkering* ta' Żjut, hawnhekk iżjed 'il quddiem f'din it-Taqsima imsejjah "l-Att prinċipali".

Emendi tal-Att dwar Taxxa fuq *Bunkering* ta' Żjut. Kap.381.

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li gew fis-sehħ kif ġej:

(a) id-dispożizzjonijiet tal-artikoli 48 u 49 għandhom jitqiesu li gew fis-sehħ fil-15 ta' Novembru, 2011; u

(b) id-dispożizzjonijiet tal-artikolu 50 għandhom jitqiesu li gew fis-sehħ fid-9 ta' Mejju, 2012.

48. L-artikolu 2 tal-Att prinċipali għandu jigi emendat kif ġej:

Emenda tal-artikolu 2 tal-Att prinċipali.

(a) minnufuh wara t-tifsira "Ministru" għandha tiżdied it-tifsira ġdida li ġejja:

" "Nomenklatura Magħquda" tfisser l-Anness 1 mar-Regolament tal-Kunsill (KEE) Nru. 2658/87 dwar in-nomenklatura tat-tariffa u l-istatistika u dwar it-Tariffa Doganali Komuni;" u

(b) minflok it-tifsira "żejt", għandha tidhol it-tifsira ġdida li ġejja:

" "żejt" tfisser kull *non-volatile marine grade fuel oil* li jintuza biex iħaddem bastiment jew il-makkinarju

tiegħu u jinkludi żejt lubrikanti kif ukoll dawk il-prodotti li jinsabu taħt is-subintestaturi 2710.19.43 sa 2710.19.48 jew 2710.20.11 sa 2719.20.19 jew taħt is-subintestaturi 2710.19.62 sa 2710.19.68 jew 2710.20.31 sa 2710.20.39 tan-Nomenklatura Magħquda;".

Emenda tal-artikolu 7 tal-Att prinċipali.

49. Fis-subartikolu (1) tal-artikolu 7 tal-Att prinċipali, minflok il-kliem "għal iktar minn żewġ euro u tlieta u tletin ċenteżmu (2.33) għal kull tunnellata metrika jew parti minnha.", għandhom jidhlu l-kliem "għal iktar minn għaxar euro (€10.00) għal kull tunnellata metrika jew parti minnha.".

Sostituzzjoni tal-Iskeda li tinsab mal-Att prinċipali.

50. L-Iskeda li tinsab mal-Att prinċipali għandha tigi sostitwita bl-Iskeda ġdida li ġejja:

"SKEDA

(Artikolu 3)

Żjut li jinsabu taħt is-subintestaturi 2710.19.43 sa 2710.19.48 jew 2710.20.11 sa 2710.20.19 tan-Nomenklatura Magħquda; taxxa ta' euro u sitta u tmenin ċenteżmu (€1.86) għal kull tunnellata metrika jew parti minnha.

Żjut li jinsabu taħt is-subintestaturi 2710.19.62 sa 2710.19.68 jew 2710.20.31 sa 2710.20.39 tan-Nomenklatura Magħquda; taxxa ta' erbgħa u disgħin ċenteżmu (€0.94) għal kull tunnellata metrika jew parti minnha.".

TAQSIMA IX

Emendi tal-Att dwar id-Dazju tas-Sisa. Kap.382.

51. (1) Din it-Taqsima temenda l-Att dwar id-Dazju tas-Sisa, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar id-Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjjah "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li ġew fis-seħħ fil-15 ta' Novembru, 2011.

Emenda tat-Tielet Skeda li tinsab mal-Att prinċipali.

52. It-Tielet Skeda li tinsab mal-Att prinċipali għandha tigi emendata kif ġej:

(a) fil-kolonna "Rate of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Cigarettes", għandhom jidhlu dawn il-kliem li ġejjin:

"25.0% of the retail price plus €77.00 per 1000 cigarettes but not less than €127.50 per 1000 cigarettes";

(b) fil-kolonna "Rate of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Cigars and Cigarillos", għandhom jidhlu dawn il-kliem li ġejjin:

"€18.34 per 1000 units";

(ċ) fil-kolonna "Rate of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Hand-Rolling Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€81.81 per kg.";

(d) fil-kolonna "Rate of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Other Smoking Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€81.81 per kg."; u

(e) fil-kolonna "Rate of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Pipe Tobacco", għandhom jidhlu dawn il-kliem li ġejjin:

"€26.00 per kg.".

53. Ir-Raba' Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tar-Raba' Skeda li tinsab mal-Att prinċipali.

(a) fil-kolonna "Description of excise goods", minflok il-kliem "Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59" għandhom jidhlu l-kliem "Leaded petrol falling within CN Codes 2710.12.31, 2710.12.51 and 2710.12.59";

(b) fil-kolonna "Description of excise goods", minflok il-kliem "Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49" għandhom jidhlu l-kliem "Unleaded petrol falling within CN Codes 2710.12.41, 2710.12.45 and 2710.12.49";

(ċ) fil-kolonna "Description of excise goods", minflok il-kliem "Gas Oil falling within CN Codes 2710.19.44 to 2710.19.49" għandhom jidhlu l-kliem "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19";

(d) fil-kolonna "Description of excise goods", minflok il-kliem "Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69" għandhom jidhlu l-kliem "Heavy fuel oil falling

within CN Codes 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39";

(e) fil-partita (h) tat-taqsuma li tibda bil-kliem "The term 'energy products' shall cover:", minflok il-kliem "products falling within CN Code 3824.90.99 if these are intended for use as heating or motor fuel;" għandhom jidhlu l-kliem "products falling within CN Code 3824.90.97 if these are intended for use as heating or motor fuel;"

(f) minnufih wara l-partita (i) fit-taqsuma li tibda bil-kliem "The term 'energy products' shall cover:", għandha tizdied il-partita ġdida li ġejja:

"(j) products falling within CN Code 3826."; u

(g) minflok il-paragrafi li jibdeu bil-kliem "Energy products other than those for which a level of duty is specified above", u jspiċċaw bil-kliem "or as additive or extender in motor fuels, shall be taxed as motor fuel" għandu jidhol dan li ġej:

"Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as heating or motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

In addition to the taxable products listed above, any product intended for use, offered for sale or used as heating or motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."

Emenda tal-Iskeda Hamsa A li tinsab mal-Att prinċipali.

54. Fl-Iskeda Hamsa A tal-Att prinċipali, minflok il-kliem fil-kolonna "Rates of Excise Duty" fir-rigward tal-partita "Portland Cement, excluding White Cement", għandhom jidhlu l-kliem li ġejjin:

"€12.00 per 1000 kg".

TAQSIMA X

Emendi tal-Att biex Jirregola Komunikazzjonijiet Elettroniċi. Kap. 399.

55. (1) Din it-Taqsima temenda l-Att biex Jirregola Komunikazzjonijiet Elettroniċi, u għandha tinqara u tintfiehmed haġa waħda mal-Att biex Jirregola Komunikazzjonijiet Elettroniċi, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li

daħlu fis-seħħ fl-1 ta' Jannar, 2012.

56. Is-subartikolu (1) tal-artikolu 28 tal-Att prinċipali għandu jigi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 28 tal-Att prinċipali.

"(1) Ebda persuna m'għandha, mingħajr ma jkollha liċenza individwali tar-radjokomunikazzjoni mogħtija bil-miktub mill-Ministru tinstalla jew tuża apparat preskritt mill-Ministru."

57. L-Iskeda li tinsab mal-Att prinċipali għandha tithassar.

Thassir tal-Iskeda li tinsab mal-Att prinċipali.

TAQSIMA XI

58. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq il-Valur Miżjud, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem f' din it-Taqsima msejjaħ "l-Att prinċipali".

Emendi tal-Att dwar it-Taxxa fuq il-Valur Miżjud. Kap.406.

(2) Id-dispożizzjonijiet li ġejjin ta' din it-Taqsima għandhom jigu fis-seħħ kif ġej:

(a) l-artikolu 61 għandu jitqies li ġie fis-seħħ fl-1 ta' Jannar, 2012; u

(b) l-artikolu 65 għandu jigi fis-seħħ fl-1 ta' Jannar, 2013.

59. L-artikolu 10 tal-Att prinċipali għandu jigi emendat kif ġej:

Emenda tal-artikolu 10 tal-Att prinċipali.

(a) is-subartikolu (7) tiegħu għandu jigi revokat; u

(b) minnufih wara s-subartikolu (8) tiegħu, għandu jiżdied is-subartikolu ġdid li ġej:

"(9) Ebda haġa f'dan l-artikolu ma għandha twaqqaf jew titqies li twaqqaf lill-Kummissarju milli jenforza xi dispożizzjoni tar-Regolament tal-Kunsill (UE) Nru. 904/2010 tas-7 ta' Ottubru 2010, jew ta' xi Regolament tal-Kunsill (UE) ieħor li jissostitwixxi jew jemenda l-imsemmi Regolament tal-Kunsill (UE)."

60. Minnufih wara s-subartikolu (7) tal-artikolu 13 tal-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

Emenda tal-artikolu 13 tal-Att prinċipali.

"(8) Kull persuna registrata skont l-artikoli 10, 11 jew 12 għandha, fi żmien hmistax-il jum mill-ġrajja ta' xi wieħed minn dawn l-avvenimenti li ġejjin, tavża bil-miktub lill-Kummissarju b'dik il-ġrajja:

(a) kull bidla fiċ-ċirkostanzi li jista' jkollha effett fuq il-partikolaritajiet dikjarati fl-applikazzjoni għar-reġistrazzjoni tagħha skont l-artikoli 10, 11 jew 12 jew li jiġu b'mod iehor mogħtija lill-Kummissarju fir-rigward tar-reġistrazzjoni tagħha jew li jidhru fuq iċ-ċertifikat tar-reġistrazzjoni;

(b) il-waqfien jew it-trasferiment tal-attività ekonomika tagħha jew parti minnha;

(ċ) kull grajja oħra kif jista' jiġi preskritt."

Emenda tal-artikolu 21 tal-Att prinċipali.

61. Minnufih wara s-subartikolu (4A) tal-artikolu 21 tal-Att prinċipali għandu jidhol is-subartikolu ġdid li ġej:

"(4B) Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, l-imgħax fi żmien ta' taxxa partikolari ma jibqax jiddekorri fejn l-ammont totali ta' ħlasijiet imqassam għal dak iż-żmien ta' taxxa skont l-artikolu 67 ikun daqs jew jeċċedi l-ammont ta' taxxa li kellha tithallas għal dak iż-żmien ta' taxxa."

Emenda tal-artikolu 27 tal-Att prinċipali.

62. Is-subartikolu (3) tal-artikolu 27 tal-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(3) Denunzja ta' taxxa mibgħuta minn persuna reġistrata taht l-artikolu 10 għandu jkun fiha dikjarazzjoni tal-*output tax*, l-*input tax* u dawk id-dikjarazzjonijiet u partikolaritajiet oħra għal dak iż-żmien ta' taxxa li huma meħtieġa skont dan l-Att u għandha ssir jew fuq dik il-formula hekk kif il-Ministru jista' b'regolamenti jippreskrivi jew b'mezz elettroniku permezz tal-*portal* elettroniku hekk indikat għal dan il-għan mill-Kummissarju:

Izda l-Ministru jista' b'regolamenti jippreskrivi kondizzjonijiet li permezz tagħhom denunzja ta' taxxa għandha tintbagħat biss b'mezz elettroniku."

Emenda tal-artikolu 30 tal-Att prinċipali.

63. Fis-subartikolu (2) tal-artikolu 30 tal-Att prinċipali, minnufih wara l-kliem "għandha tibgħat lill-Kummissarju" għandhom jidhru l-kliem "notifika ta' ħlas skont l-artikolu 21(5) u"; u l-kliem "u f'dawk l-intervalli" għandhom jiġihassru.

Żjieda ta' artikolu ġdid mal-Att prinċipali.

64. Minnufih wara l-artikolu 37 tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Penali amministrattiva għal hlas bin-nieqes jew taxxa stmata taht l-artikolu 12.

37A. Fejn notifika ta' hlas magħmula minn persuna reġistrata taht l-artikolu 12 ikun fiha dikjarazzjoni bin-nieqes tat-taxxa li kellha tithallas skont l-artikolu 21(2) u (3) jew fejn il-Kummissarju jagħmel stima tat-taxxa li għandha tithallas minn dik il-persuna skont l-artikolu 33(2), dik il-persuna tkun sugġetta għal penali amministrattiva f'ammont ekwivalenti għal għoxrin fil-mija tat-taxxa bin-nieqes li kellha tithallas jew it-taxxa skont l-istima."

65. Fis-subartikolu (1) tal-artikolu 50 tal-Att prinċipali, minflok il-kliem:

Emenda tal-artikolu 50 tal-Att prinċipali.

"fi żmien tletin jum mid-data li tiġi l-aktar kmieni mid-:

(a) data meta l-oġġetti jiġu kunsinnati jew jitwettqu s-servizzi;

(b) data li fiha jsir hlas għal dik il-provvista."

għandhom jidhlu l-kliem "fiż-żmien determinat skont id-dispozzjonijiet tat-Tnax-il Skeda."

66. Fil-paragrafu (o) tal-artikolu 77 tal-Att prinċipali, minnufih wara l-kliem "tipprovdi jew toffri li tipprovdi lil persuna oħra u, jew tesponi għall-bejgħ oġġetti, waqt li tkun sprovvista" għandhom jiżdiedu l-kliem ", fil-lok fejn tipprovdi jew toffri li tipprovdi lil persuna oħra u, jew tesponi għall-bejgħ oġġetti,".

Emenda tal-artikolu 77 tal-Att prinċipali.

67. Fis-subartikolu (1) tal-artikolu 80 tal-Att prinċipali, minflok il-kliem "l-artikoli 18 u 62" għandhom jidhlu l-kliem "l-artikoli 18, 60 u 62".

Emenda tal-artikolu 80 tal-Att prinċipali.

68. Fis-subartikolu (6) tal-artikolu 84 tal-Att prinċipali, minflok il-kliem "penali amministrattiva dovuta taht dan l-Att." għandhom jidhlu l-kliem:

Emenda tal-artikolu 84 tal-Att prinċipali.

"penali amministrattiva dovuta taht dan l-Att:

Kap. 37. Iżda l-Kontrollur tad-Dwana jista', f'isem il-Kummissarju, jimponi u jiġbor penali f'każ ta' kompromess kif provdut skont id-dispożizzjonijiet tal-artikoli 63 u 63A tal-Ordinanza tad-Dwana, daqslikieku kull riferenza għal dazji f'dawk l-artikoli kienet riferenza għal penali dovuta taht dan l-Att."

TAQSIMA XII

Emenda tal-Att dwar Lotteriji u Logħob Ieħor. Kap. 438. **69.** Din it-Taqsima temenda l-Att dwar Lotteriji u Logħob Ieħor, u għandha tinqara u tinftiehem haġa waħda mal-Att dwar Lotteriji u Logħob Ieħor, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda tal-Arranġament tal-Att tal-Att prinċipali. **70.** Fit-TAQSIMA TA' L-ATT tal-Att prinċipali, minflok il-kliem "TAQSIMA VI Il-Lotterija Nazzjonali" għandhom jidhlu l-kliem "TAQSIMA VI Il-Liċenza għal-Lotterija Nazzjonali".

Emenda tal-artikolu 2 tal-Att prinċipali. **71.** Fis-subartikolu (1) tal-artikolu 2 tal-Att prinċipali, fit-tifsira "Lotterija Nazzjonali", minnufih wara l-kliem "kumpannija reġistrata f'Malta" għandhom jizdiedu l-kliem "u kwalunkwe logħob awtorizzat mill-Awtorità u li huma soġġetti għall-pattijiet u l-kondizzjonijiet speċifikati fiha".

Emenda tal-artikolu 11 tal-Att prinċipali. **72.** Fil-paragrafu (b) tal-artikolu 11 tal-Att prinċipali, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali".

Emenda tat-titolu fit-Taqsima VI tal-Att prinċipali. **73.** Minflok it-titolu "TAQSIMA VI - IL-LOTTERIJA NAZZJONALI" minnufih qabel l-artikolu 26 tal-Att prinċipali, għandu jidhlo it-titolu "TAQSIMA VI - IL-LIĊENZA GĦAL-LOTTERIJA NAZZJONALI".

Emenda tal-artikolu 26 tal-Att prinċipali. **74.** L-artikolu 26 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fl-ewwel proviso tas-subartikolu (1) tiegħu, minflok il-kliem "jista' ma joperax il-Lotterija Nazzjonali" għandhom jidhlu l-kliem "jista' ma joperax il-liċenza għal-Lotterija Nazzjonali";

(b) fit-tieni proviso tas-subartikolu (1) tiegħu, minflok il-kliem "jista' jopera l-Lotterija Nazzjonali" għandhom jidhlu l-kliem "jista' jopera l-liċenza għal-Lotterija Nazzjonali";

(c) is-subartikolu (2) tiegħu għandu jiġi sostitwit bis-

subartikolu ġdid li ġej:

"(2) Meta liċenza għal-Lotterija Nazzjonali tiġi operata mill-Ministru, il-Ministru għandu jeżerċita dawk il-poteri kollha li jistgħu jkunu meħtieġa jew spedjenti għall-għanijiet ta' dik l-operazzjoni u d-dispożizzjonijiet ta' dan l-Att li jirrigwardaw il-liċenza għal-Lotterija Nazzjonali, li ma jkunux dawk li jirrigwardaw il-ħruġ ta' liċenzi u l-liċenza għal-Lotterija Nazzjonali, għandhom japplikaw u jkollhom seħħ b'kull modifika jew adattament meħtieġa kif dawn japplikaw u jkollhom seħħ dwar il-liċenza għal-Lotterija Nazzjonali kif operata minn detentur ta' liċenza għal-Lotterija Nazzjonali.";

(d) fis-subartikolu (3) tiegħu, minnufih wara l-kliem "jista' b'liċenza jawtorizza persuna topera l-Lotterija Nazzjonali" għandhom jiżdiedu l-kliem "u kwalunkwe loġħob awtorizzat speċifikament fiha"; u

(e) minnufih wara s-subartikolu (3) tiegħu, għandu jiżdied il-proviso ġdid li ġej:

"Iżda jekk id-detentur ta' liċenza għal-Lotterija Nazzjonali ma joperax kwalunkwe waħda mil-loġħob preskritti li jiffurmaw parti mil-Lotterija Nazzjonali bis-saħħa ta' regolamenti magħmulin taht dan l-Att għal perjodu kif preskritti fil-liċenza għal-Lotterija Nazzjonali, il-Ministru għandu d-dritt li jikkonċedi l-operazzjoni ta' tali loġħob lil persuna oħra skont it-termini ta' regolamenti maħruġa mill-Ministru skont l-artikolu 78."

75. Fis-subartikolu (1) tal-artikolu 28 tal-Att prinċipali, minflok il-kliem "li jkollha jew ikun se jkollha bħala skop uniku" għandhom jidhlu l-kliem "li jkollha jew ikun se jkollha bħala skop prinċipali".

Emenda tal-artikolu 28 tal-Att prinċipali.

76. Fis-subartikolu (1) tal-artikolu 29 tal-Att prinċipali, minflok il-kliem "li jkollha bi skop uniku tagħha" għandhom jidhlu l-kliem "li jkollha bi skop prinċipali tagħha".

Emenda tal-artikolu 29 tal-Att prinċipali.

77. L-artikolu 31 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 31 tal-Att prinċipali.

(a) fis-subartikolu (4) tiegħu, minflok il-kliem "li jiffurmaw parti mil-Lotterija Nazzjonali u" għandhom jidhlu l-kliem "li jiffurmaw parti mil-liċenza għal-Lotterija Nazzjonali u";

(b) fil-paragrafu (a) tas-subartikolu (5) tiegħu, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali"; u

(ċ) fis-subartikolu (8), minflok il-kliem "jkollu bhala skop uniku" għandhom jidhlu l-kliem "jkollu bhala skop prinċipali".

Emenda tal-
artikolu 36 tal-
Att prinċipali.

78. L-artikolu 36 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) in-nota marginali tiegħu għandha tiġi sostitwita b'dan li ġej: "Permess għal persuna biex tbigh logħbiet li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali.";

(b) fis-subartikolu (1) tiegħu, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali";

(ċ) fis-subartikolu (2) tiegħu, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali";

(d) fis-subartikolu (3) tiegħu, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali";

(e) is-subartikolu (5) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(5) Mingħajr preġudizzju għad-dispożizzjonijiet tas-subartikolu (6), permess bħal dak għandu jtemm milli jibqa' jsehħ mar-revoka jew terminazzjoni tal-awtorità jew ħatra tad-detentur ta' permess mogħtija jew magħmula mid-detentur ta' liċenza għal-Lotterija Nazzjonali biex ibigh logħbiet li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali, jew inkella jekk jiġri li liċenza għal-Lotterija Nazzjonali ttemm milli tibqa' ssehħ għal liema raġuni tkun u d-detentur ta' liċenza għal-Lotterija Nazzjonali ġdida maħruġa skont din it-Taqsima ma tkunx tawtorizza jew taħtar lid-detentur ta' permess li jbigħ logħbiet li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali."; u

(f) fis-subartikolu (3) tiegħu, minflok il-kliem "li jagħmlu parti mil-Lotterija Nazzjonali" għandhom jidhlu l-kliem "li jagħmlu parti mil-liċenza għal-Lotterija Nazzjonali".

TAQSIMA XIII

79. (1) Din it-Taqsima temenda l-Kodiċi tal-Liġijiet tal-Pulizija, u għandha tinqara u tinftiehem haġa waħda mal-Kodiċi tal-Liġijiet tal-Pulizija, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "il-Kodiċi".

Emendi tal-Kodiċi tal-Liġijiet tal-Pulizija. Kap. 10.

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jiġu fis-seħħ f'dik id-data li l-Ministru responsabbli għall-Pulizija jista', b'avviż fil-Gazzetta, jistabbilixxi."

80. Is-subartikolu (9) tal-artikolu 319 tal-Kodiċi għandu jiġi emendat kif ġej:

Emenda tal-artikolu 319 tal-Kodiċi.

(a) fil-paragrafu (b) tiegħu, minflok il-kliem "iżda mhux iżjed minn elfejn u tliet mija u disgħa u għoxrin euro u sebġha u tletin ċenteżmu (2,329.37)." għandhom jidhru l-kliem "iżda mhux iżjed minn elfejn u tliet mija u disgħa u għoxrin euro u sebġha u tletin ċenteżmu (€2,329.37)"; u

(b) minnufih wara l-paragrafu (b) tiegħu għandu jżjed il-proviso ġdid li ġej:

Kap. 441.

"Iżda fejn id-dispożizzjonijiet tal-Att dwar il-Liċenzi tal-Kummerċ jew regolamenti magħmulin tahtu jipprovdu għal pieni oghla minn dawk imposti b'dan is-subartikolu, għandhom jgħoddu d-dispożizzjonijiet tal-imsemmi Att dwar il-Liċenzi tal-Kummerċ jew regolamenti magħmulin tahtu."

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 471 tad-9 ta' Mejju, 2012.

MICHAEL FRENDU
Speaker

RAYMOND SCICLUNA
Skrivan tal-Kamra tad-Deputati

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I assent.

(L.S.)

GEORGE ABELA
President

14th May, 2012

ACT No. V of 2012

AN ACT to implement Budget measures for the financial year 2012 and other administrative measures.

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

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2012.

PART I

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2012.

Interpretation.
Cap. 174.

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

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

Authority to raise loan.

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

Cap. 161.

5. (1) Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

Purpose.

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2012 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2012; and

(c) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

(2) Any sum payable by the Government of Malta for the lease of the Parliament building shall be paid out of the Consolidated Fund by virtue of this Act and without the need of any further appropriation.

PART II

6. This Part of this Act amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred as "the Ordinance".

Amendments of the Customs Ordinance.
Cap. 37.

7. In article 63 of the Ordinance, for the words "not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)" there shall be substituted the words "not exceeding two thousand euro (€2,000)".

Amendment of article 63 of the Ordinance.

PART III

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

Amendments of the Income Tax Act.
Cap. 123.

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

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(a) article 12 shall be deemed to have come into force as from the year of assessment 2011;

(b) article 18 shall come into force as from the year of assessment 2012; and

(c) articles 11(b), 13 to 17, 19, 20, 21, and 22(a), (b) and (d) shall come into force as from the year of assessment 2013.

Amendment of article 2 of the principal Act.

9. In the first proviso to the definition "participating holding", in sub-article (1) of article 2 of the principal Act, for the words "in a body of persons constituted," there shall be substituted the words "in a body of persons or a collective investment vehicle that provides for limited liability of investors constituted,".

Amendment of article 5 of the principal Act.

10. Article 5 of the principal Act shall be amended as follows:

(a) in paragraph (b) of sub-article (1) thereof, the definition "partnership" shall be substituted by the following:

"partnership" means:

Cap. 386.

Cap. 168.

(a) any partnership constituted under the Companies Act or under the Commercial Partnerships Ordinance, being either a commercial partnership *en nom collectif* or a commercial partnership *en commandite* the capital of which is not divided into shares;

(b) any other partnership having a legal personality distinct from that of its members constituted, incorporated or registered under any other law in force in Malta;

(c) any body of persons constituted, incorporated or registered outside Malta, and of a nature similar to the aforesaid partnerships;

S.L. 386.08

(d) a European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations;"; and

(b) in the proviso to paragraph (b) of sub-article (9A) thereof for the words "member of a group.", there shall be substituted the words "member of a group:" and immediately thereafter there shall be added the following new proviso:

"Provided further that where the chargeable company ceases to be a member of the original group, solely as a result of a change in the direct or indirect individual shareholders of the company from which it had acquired the shares referred to in paragraph (a), the chargeable company shall, for the purpose of this paragraph, not be treated as ceasing to be a member of the original group as a result of such change, so however that for the purpose of determining whether the chargeable company ceases to be a member of the original group it shall be deemed that such change had not taken place and such determination shall be made by reference to the same individuals referred to in sub-article (9)(iii) taken into account in determining whether the chargeable company and the company from which it had acquired the shares satisfied the provisions of sub-article (9)(i) and (iii) on the date of the acquisition referred to in paragraph (a).".

11. Article 5A of the principal Act shall be amended as follows:

Amendment of article 5A of the principal Act.

(a) paragraph (j) of sub-article (4) thereof shall be amended as follows:

(i) for the words "who owns or own, all of the share capital (disregarding the holding of one share having no preferential rights) of the said company transferring the property as aforesaid.", there shall be substituted the words "who owns or own, directly or indirectly, not less than 95% of the share capital and voting rights of the said company transferring the property as aforesaid.";

(ii) in sub-paragraph (i) of the proviso thereto, for the words "held all of the share capital (disregarding the holding of one share having no preferential rights)", there shall be substituted the words "held, directly or indirectly, not less than 95% of the share capital and voting rights";

(iii) in sub-paragraph (ii) of the proviso thereto, the words "one transferable unit, being either" shall be deleted;

(b) immediately after paragraph (c) of sub-article (5) thereof, there shall be added the following new paragraph:

"(d) Subject to the provisions of paragraphs (b) and (c) of this sub-article, when a transfer to which this

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article applies is a transfer of property in the circumstances referred to in article 31C(1), the tax thereon shall be chargeable at the rate of 10% of the transfer value."; and

(c) in the proviso to paragraph (b) of sub-article (12A) thereof, for the words "member of a group.", there shall be substituted the words "member of a group:" and immediately thereafter there shall be added the following new proviso:

"Provided further that where the chargeable company ceases to be a member of the original group, solely as a result of a change in the direct or indirect individual shareholders of the company from which it had acquired the property referred to in paragraph (a), the chargeable company shall, for the purpose of this paragraph, not be treated as ceasing to be a member of the original group as a result of such change, so however that for the purpose of determining whether the chargeable company ceases to be a member of the original group it shall be deemed that such change had not taken place and such determination shall be made by reference to the same individuals referred to in article 5(9)(iii) taken into account in determining whether the chargeable company and the company from which it had acquired the property satisfied the provisions of article 5(9)(i) and (iii) on the date of the acquisition referred to in paragraph (a).".

Amendment of article 6 of the principal Act.

12. In sub-article (2) of article 6 of the principal Act, for the words "shall not be liable to tax" there shall be substituted the words "may opt not to be liable to tax".

Amendment of article 12 of the principal Act.

13. Paragraph (v) of sub-article (1) of article 12 of the principal Act shall be amended as follows:

(a) for the words "Royalties and similar income derived from patents in respect of inventions, whether in the course of a trade" there shall be substituted the words:

"Royalties, advances and similar income derived from -

- (i) patents, in respect of inventions
- (ii) copyright

whether in the course of a trade"; and

(b) in the second proviso thereto, for the words

"royalties and similar income" there shall be substituted the words "royalties, advances and similar income".

14. Paragraph (b) of sub-article (1) of article 14B of the principal Act shall be substituted by the following new paragraph:

Amendment of article 14B of the principal Act.

"(b) two thousand three hundred euro (€2,300) in respect of each child who attended such secondary school, or one thousand six hundred euro (€1,600) in respect of each child who attended such primary school, or one thousand three hundred euro (€1,300) in respect of each child who attended such kindergarten:".

15. Paragraph (b) of article 14C of the principal Act shall be substituted by the following new paragraph:

Amendment of article 14C of the principal Act.

"(b) one thousand three hundred euro (€1,300):".

16. Paragraph (b) of article 14D of the principal Act shall be substituted by the following new paragraph:

Amendment of article 14D of the principal Act.

"(b) two thousand five hundred euro (€2,500):".

17. Immediately after article 14F of the principal Act, there shall be added the following new article:

Addition of new article to the principal Act.

"Fees for cultural activities.

14G. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees in respect of his children who have not attained the age of sixteen years, attending creative or cultural courses organised by institutions or persons licensed or accredited by the Malta Council for Culture and the Arts, he shall, for each child, be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid;
- (b) one hundred euro:

Provided that the deduction shall only be allowed if the payment and the details of the individual making the claim are confirmed by information provided by the licensed or accredited person or institution through the Malta Council for Culture and the Arts, in such format and content as determined by the Commissioner."

Amendment of article 27 of the principal Act.

18. Sub-paragraphs (5) to (9), both inclusive, of paragraph (vi) of sub-article (1)(b) of article 27 of the principal Act shall be substituted by the following new sub-paragraphs:

"(5) profits or gains from the sale or disposal of investments, which gains or profits shall, for the purposes of this paragraph, in all cases be deemed to be gains or profits falling within the purport of paragraph (a) of sub-article (1) of article 4, so however that where any investments were capital assets as at the thirty-first (31st) day of December 2008, the cost of acquisition of such investments for the purpose of this paragraph shall be the market value applicable thereto as at that date;

(6) capital gains subject to tax under the provisions of this Act and derived from the transfer of assets other than investments referred to in sub-paragraph (5) and realized differences on exchange relating to the long term fund;

(7) other technical income including commissions, allowances and fees received and receivable;

and deducting from the aggregate of the above the aggregate of the following:

(8) the deductions allowable under Part IV relating to the income of the long term fund including -

(i) claims, maturities and surrenders paid, including, for the avoidance of doubt, the tax paid by the insurer in respect of determinable amounts due in relation to contracts of long term business in terms of sub-article (2);

(ii) reinsurance premiums paid;

(iii) other technical charges including commissions and allowances paid and payable;

(9) losses from the sale or disposal of investments and other assets of the long term fund referred to in sub-paragraphs (5) and (6), so however that where any investments were capital assets as at the thirty-first (31st) day of December 2008, the cost of acquisition of such investments for the purpose of this paragraph shall be the market value applicable thereto as at that date; and

(10) technical provisions at the end of the year;".

19. Immediately after article 31A of the principal Act, there shall be added the following new articles:

Addition of new articles to the principal Act.

"Rental income on Housing Authority subsidised rent.

31B. (1) Notwithstanding any other provision of the Income Tax Acts or any regulations made thereunder, this article shall apply where any person who is an owner of immovable property rents such property to a person receiving rent subsidy under any scheme administered by the Housing Authority and the said owner is registered with the Housing Authority for this purpose and complies with any conditions imposed by the Housing Authority.

(2) The tax chargeable in the circumstances mentioned in sub-article (1) shall be at the rate of 10% of the gross rental income received. Such tax shall be final and not be available as a credit against the tax liability of the said person or refundable to him in any way.

(3) The Housing Authority shall deduct the tax from the rent subsidy mentioned in sub-article (1) and shall render an account to the Commissioner of all such amounts deducted specifying amounts together with the details of the person receiving the rent.

(4) The Housing Authority shall remit the tax collected in accordance with sub-article (3), together with the account mentioned in the said sub-article, to the Commissioner by the fourteenth day following the end of the month during which the rent subsidy was paid.

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Rental income
from restored
property.

31C. (1) Notwithstanding any other provision of the Income Tax Acts, this article shall apply to any person who is the owner of immovable property which has been restored in accordance with any scheme issued for this purpose by the Malta Environment and Planning Authority providing for the restoration of grade 1 or grade 2 scheduled property or property situated in an urban conservation area, provided that the said person complies with any conditions imposed by the Malta Environment and Planning Authority in connection with such scheme and submits such forms and documentation as the Commissioner may require.

(2) Where the person referred to in sub-article (1) rents immovable property in the circumstances mentioned in the said sub-article, the tax chargeable shall be at the rate of 10% of the gross rental income received where the rent is for a residential purpose, and at the rate of 15% of the gross rental income received where the rent is for a commercial purpose. Such tax shall be final and not be available as a credit against the tax liability of the said person or refundable to him in any way. The tax as aforesaid shall be remitted to the Commissioner, together with the forms and documentation referred to in sub-article (1) by not later than the 30th June of the year following that to which the income refers.

(3) The Malta Environment and Planning Authority shall provide the Commissioner with a yearly account of the details of all persons who availed themselves of any such scheme and such account shall be provided in such manner as the Commissioner may require."

Substitution of
article 37 of the
principal Act.

20. Article 37 of the principal Act shall be substituted by the following new article:

"Option for recipients to declare where no election has been made.

37. (1) Where no election under article 35 has been made, a recipient who is an individual may declare investment income on his tax return or in such manner as the Commissioner may require and, where a declaration is made as aforesaid, any tax due shall be determined as if the investment income provisions had not been enacted.

(2) Where a recipient who is an individual has declared investment income on his tax return or in such manner as the Commissioner may require, any tax withheld in respect of such income under the investment income provisions shall be available as a credit against the recipient's tax liability, or for a refund as the case may be, for the relevant year of assessment.

(3) No tax withheld may be claimed back as provided by this article if more than two years have elapsed from the end of the year in which the tax was withheld."

21. Paragraph (b) of article 39 of the principal Act shall be substituted by the following new paragraph:

Amendment of article 39 of the principal Act.

"(b) subject to the provisions of article 37(1), no person shall be charged to further tax in respect of the investment income under this Act."

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

Amendment of article 56 of the principal Act.

(a) in item (iv) of the proviso to paragraph (b) of sub-article (1) thereof, for the words "of the said child.", there shall be substituted the words "of the said child:" and immediately thereafter there shall be added the following new proviso:

"Provided further that where, in the year preceding the year of assessment, a parent maintained under his or her custody a child, or paid maintenance in respect of his or her child as provided in article 12(1)(t), and such child was not over 18 years of age (or not over 21 years if receiving full-time instruction at a tertiary education establishment) and not gainfully occupied, or if gainfully occupied did not earn income in excess of €2,400, then the

said parent shall be entitled to be charged to tax at the following rates:

For every euro of the first €9,300 ... 0c

For every euro of the next €6,500 .. 15c

For every euro of the next €5,400 .. 25c

For every euro of the remainder ... 35c;"

(b) in paragraph (b) of sub-article (9) thereof, for the words "in his capacity as such.", there shall be substituted the words "in his capacity as such; and", and immediately thereafter there shall be added the following new paragraph:

"(c) thirty cents (0.30) on every euro of the chargeable income in respect of a transfer of property in the circumstances referred to in article 31C(1), provided that such income shall be deemed to constitute the last part of the person's total income for the year.";

(c) in paragraph (a)(ii) of sub-article (11), for the words "sub-article (1)(a)" there shall be substituted the words "sub-article (1)(a) or (b)"; and

(d) immediately after sub-article (24) thereof, there shall be added the following new sub-article:

"(25) An individual who is established in a field of excellence and returns as an ordinary resident in Malta may opt to have his income from employment exercised in Malta charged to tax at the rate of 15 cents on every euro, provided that he has been ordinarily resident in Malta for at least twenty years but has not been ordinarily resident in Malta for the ten consecutive years prior to his return, and subject to such terms and conditions as may be prescribed, including the minimum income chargeable and the number of years over which the benefit may be availed of."

Amendment of
article 90A of
the principal
Act.

23. Article 90A of the principal Act shall be amended as follows:

(a) in paragraph (b) of sub-article (5) thereof, for the words "the 15th February of the year following the relevant year or such other date as may be prescribed.", there shall be substituted the words "such date following the relevant year as may be prescribed."; and

(b) in sub-article (8) thereof, for the words "the 15th February of the year following the relevant year or such other date as may be prescribed," there shall be substituted the words "such date following the relevant year as may be prescribed,".

PART IV

24. (1) This Part amends the Social Security Act, and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Social Security Act. Cap. 318.

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

(a) articles 26 and 29 shall be deemed to have come into force on 2nd January, 2012; and

(b) articles 25, 27, 28, 30 and 31 shall be deemed to have come into force on 7th January, 2012.

25. In article 2 of the principal Act, the definition "Service Pension" shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) paragraph (vii) thereof shall be substituted by the following new paragraph:

"(vii) with effect from 1st January 2011, for the purpose of calculating the rate of a pension under this Act, a service pension net of another two hundred euro (€200);";

(b) paragraph (viii) thereof shall be re-numbered as paragraph (ix); and

(c) immediately after paragraph (vii) thereof, there shall be added the following new paragraph:

"(viii) with effect from 7th January, 2012, for the purpose of calculating the rate of a pension under this Act, a service pension net of another two hundred euro (€200); and".

26. sub-article (3) of article 16 of the principal Act shall be amended as follows:

Amendment of article 16 of the principal Act.

(a) in paragraph (d) thereof, for the words "a contribution in terms of this Act is not due." there shall be substituted the words "a contribution in terms of this Act is not due;"; and

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(b) immediately after paragraph (d) thereof, there shall be added the following new paragraph:

"(e) for any calendar week, with effect from the 2nd January, 2012, for which according to article 72 such person would be entitled to Maternity Leave Benefit and for which a contribution in terms of this Act was not due."

Substitution of clause 27 of the principal Act.

27. Article 27 of the principal Act shall be substituted by the following new article:

"Disability Pension and Pension for the Visually Impaired.

27. (1) Save as provided for in article 96 and subject to the other provisions of this Act, a person who -

(a) has attained the age of sixteen years; and

(b) is certified to be suffering from a mental severe subnormality or to be a severely disabled person in accordance with the provisions of this Act, or to be suffering from cerebral palsy; and

(c) shows to the satisfaction of the Director that he is a citizen of Malta and normally resides in Malta;

shall be entitled to a Disability Pension under this Act and the highest rate of which, including any increases in terms of the provisions of article 90, shall be such in accordance with Part III of the Sixth Schedule and with the provisions of sub-article (3).

(2) Subject to the provisions of this Act, a visually impaired person who -

(a) has attained the age of fourteen years; and

(b) produces such certificates regarding his visual impairment, as the Director may, in particular cases, require; and

(c) shows to the satisfaction of the Director that he is a citizen of Malta and normally resides in Malta;

shall be entitled to a Pension for the Visually Impaired under this Act in accordance with Part III of the Sixth Schedule and with the provisions of sub-article (3).

(3) The rate of Pension of a person who becomes entitled to a pension under sub-article (1) or (2) shall be such weekly amount as will bring the total weekly means of the person with the disability, calculated in accordance with Part V of the Second Schedule, up to the scale rate applicable to that person, as determined by Part III of the Sixth Schedule:

So however that, saving the provisions of article 96 and of the second proviso to paragraph 4 of Part V of the Second Schedule, where a married person and the spouse both qualify for a pension under the provisions of this article or of article 66, any such pension as is payable to one of the spouses shall cease to be payable:

Provided further that with effect from the 1st January, 2005, where a married person qualifies for a pension under the provisions of this article, the applicable rate shall be that payable in accordance with Part III of the Sixth Schedule."

28. Sub-article (1) of article 40 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 40 of the principal Act.

"(1) Subject to the provisions of sub-article (2), a widow who is in receipt of any pension under this Part shall, upon remarriage, continue to be entitled to receive a Widow's Pension for the period starting from the first Saturday following the date of her remarriage, or the 6th January 2007, whichever is the later, and ending on the Friday of the 260th week following the date of marriage, at a weekly rate equivalent to the rate of Widow's Pension specified in the Twelfth Schedule, as was applicable in her case until the date of her remarriage in terms of articles 31 or 33 and thereafter such pension shall cease to be payable:

Provided that, with effect from the 7th January, 2012, the period of 260 weeks mentioned in this article shall be increased annually by 52 weeks with effect from the first Saturday in

January of each year."

Amendment of article 71 of the principal Act.

29. Article 71 of the principal Act shall be amended as follows:

(a) the marginal note thereof shall be substituted by the following new marginal note:

"Maternity Benefit or Maternity Leave Benefit";

and

(b) immediately after sub-article (3) thereof, there shall be added the following new sub-articles:

"(4) A woman who, at any time on or after the 1st January, 2012 -

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(a) is in insurable employment and has a right to maternity leave without pay in accordance with the provisions of the Protection of Maternity (Employment) Regulations; or

(b) is self-occupied and has exhausted her maternity benefit entitlement,

shall qualify for Maternity Leave Benefit.

(5) In the case of a person who is in insurable employment, the Maternity Leave Benefit will be payable only for the period where the leave entitlement is without pay according to the Protection of Maternity (Employment) Regulations.

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(6) A self-occupied person shall not qualify for the Maternity Leave Benefit unless such person proves to the satisfaction of the Director that she has ceased all gainful activities for the duration of her Maternity Benefit and Maternity Leave Benefit."

Amendment of article 72 of the principal Act.

30. Article 72 of the principal Act shall be amended as follows:

(a) the marginal note thereof shall be substituted by the following new marginal note:

"Payment of Maternity Benefit or Maternity Leave Benefit"; and

(b) immediately after sub-article (2) thereof there shall be added the following new sub-articles:

"(3) The Maternity Leave Benefit according to article 71 shall be payable:

(a) with effect from the 7th January, 2012 for not more than two weeks; and

(b) with effect from the 5th January, 2013 for a period of not more than four weeks.

(4) The rate of Maternity Leave Benefit according to sub-article (3) shall be:

(a) according to the rate mentioned in Part IV of the Fourteenth Schedule; and

(b) in the case of an employed person, from the first Saturday immediately following the day on which the paid maternity leave ceases in accordance with the Protection of Maternity (Employment) Regulations; or

(c) in the case of a self-occupied person from the first Saturday following the date on which the entitlement to Maternity Benefit in terms of article 71 ceases."

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31. Part V of the Second Schedule to the principal Act shall be amended as follows:

Amendment of Part V of the Second Schedule to the principal Act.

(a) paragraph 3 thereof shall be amended as follows:

(i) in subparagraph (d) thereof, for the words "and the manufacture of which does not involve any mechanical process." there shall be substituted the words "and the manufacture of which does not involve any mechanical process; and"; and

(ii) immediately after subparagraph (d) thereof, there shall be added the following new subparagraph:

words "one transferable unit, being either" shall be deleted.

PART VI

34. (1) This Part of this Act amends the Motor Vehicles Registration and Licensing Act and it shall be read and construed as one with the Motor Vehicles Registration and Licensing Act, hereinafter in this Part referred as "the principal Act".

Amendments of the Motor Vehicles Registration and Licensing Act. Cap. 368.

(2) The provisions of this Part, other than those of articles 39 and 40, shall be deemed to have come into force on the 1st January, 2012.

(3) The provisions of articles 39 and 40 shall be deemed to have come into force on the 15th November, 2011.

35. Article 2 of the principal Act shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately after the definition "agricultural tractor" there shall be inserted the following new definition:

" "ambulance" means a category M motor vehicle intended for the transport of sick or injured people and having special equipment for such purpose;"

(b) the definition "business use" shall be deleted;

(c) in the definition "certificate of conformity" for the words "Directive 70/156/EEC as amended" there shall be substituted the words "Directive 2007/46/EC as amended and Directive 2002/24/EC as amended";

(d) the definition "commercial vehicle" shall be deleted;

(e) immediately after the definition "CO₂ emissions" there shall be inserted the following new definition:

" "cycle" means a cycle fitted with an engine having a cylinder capacity of more than 50 cm³ if of the internal combustion type and, or a maximum design speed of more than 45 km/h, and includes motor cycles, motor tricycles and quadricycles;"

(f) the definition "Council Regulation (EEC) No 881/92" shall be deleted;

(g) the definition "Council Regulation (EEC) No 684/92" shall be deleted;

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(h) the definition "Directive 70/156/EC" shall be deleted;

(i) immediately after the definition "Directive 1999/96/EC" there shall be inserted the following new definition:

" "Directive 2002/24/EC" means Directive 2002/24/EC of the European Parliament and of the Council of 18 March 2002 relating to the type-approval of two or three-wheeled motor vehicles and repealing Council Directive 92/61/EC;"

(j) immediately after the definition "Directive 2005/55/EC" there shall be inserted the following new definition:

" "Directive 2007/46/EC" means Directive 2007/46/EC of the European Parliament and of the Council establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles;"

(k) immediately after the definition "M3 motor vehicle" there shall be inserted the following new definition:

" "motor caravan" or "motor home" means a special purpose motor vehicle constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities.

This equipment shall be rigidly fixed to the living compartment; however, the table may be designed to be easily removable;"

(l) the definition "private use" shall be deleted;

(m) the definition "private motor vehicle" shall be deleted;

(n) immediately after the definition "Regulation (EC)

No 715/2007" there shall be inserted the following new definition:

" "Regulation (EC) No 1072/2009" means Regulation (EC) No 1072/2009 of the European Parliament and of the Council on common rules for access to the international road haulage market;"

(o) immediately after the new definition "Regulation (EC) No 1072/2009" there shall be inserted the following new definition:

" "Regulation (EC) No 1073/2009" means Regulation (EC) No 1073/2009 of the European Parliament and of the Council on common rules for access to the international market for coach and bus services;" and

(p) for the definition "special purpose vehicle" there shall be substituted the following:

" "special purpose vehicles" shall have the same meaning as assigned to it in Annex II of Directive 2007/46/EC but, for the purposes of this Act, shall only include the vehicles listed under items 5.2, 5.7 and 5.8;"

36. In sub-article (3) of article 8 of the principal Act, for the words "and every year thereafter." there shall be substituted the words "and every year thereafter:", and immediately thereafter there shall be inserted the following new proviso:

Amendment of article 8 of the principal Act.

"Provided that the owner of a motor vehicle shall be exempted from renewing the circulation licence thereof where that motor vehicle -

- (a) is being held by the Police or Customs or the Authority, or
- (b) has been seized by a Court's order, or
- (c) has been stolen and the theft has been reported to the Police, or
- (d) has been exported, or
- (e) its owner is serving a prison sentence:

Provided further that such exemption shall cease once the

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vehicle is returned to the owner in respect of paragraphs (a), (b) and (c), or the owner leaves prison in respect of paragraph (e):

Provided further that such vehicle shall not be driven on the road until the licence thereto has been renewed."

Amendment of
article 18 of the
principal Act.

37. Article 18 of the principal Act shall be amended as follows:

(a) sub-article (1) thereof shall be amended as follows:

(i) in paragraph (a) thereof, for the words "any private motor vehicle, including a caravan or motor home," there shall be substituted the words "any private vehicle"; for the words "used for personal or business purposes" in sub-paragraph (iv) thereof, in the English text, there shall be substituted the words "for private use or for business use"; in the proviso thereto for the words "private motor vehicle" there shall be substituted the words "private vehicle" and for the words "from his residence in that country to his place of work" there shall be substituted the words "between his residence in that country and his place of work" and immediately after the said proviso, there shall be inserted the following:

"For the purposes of the provisions of this paragraph -

"business use" means the use of a vehicle in the direct exercise of an activity carried out for consideration or financial gain;

"private use" means any use other than business use;

"private vehicle" means an M1 motor vehicle, including its trailer, if any, a motor caravan, a motor home or a cycle";

(ii) in paragraph (b) thereof, for the words "any motor vehicle" there shall be substituted the words "any M1 motor vehicle or cycle", for the words "arrival in Malta:" there shall be substituted the words "arrival in Malta;", and the proviso thereto shall be deleted;

(iii) in paragraph (c) thereof, for the words "private motor vehicle" there shall be substituted the words "M1 motor vehicle or cycle", for the words "for the

purpose of" there shall be substituted the words "for the sole purpose of", for the words "education authorities:" there shall be substituted the words "education authorities;" and the proviso thereto shall be deleted;

(iv) in paragraph (e) thereof, for the words "Community authorisation in accordance with Council Regulation (EEC) No 881/92" there shall be substituted the words "Community licence in accordance with Regulation (EC) No 1072/2009";

(v) in paragraph (f) thereof, for the words "Council Regulation (EEC) No 684/92" there shall be substituted the words "Regulation (EC) No 1073/2009";

(b) in sub-article (2) thereof for the words "paragraphs (c) and (d)" there shall be substituted the words "paragraphs (b), (c) and (d)", and for the words "under those conditions prescribed by regulations" there shall be substituted the words "under those conditions, restrictions or limitations prescribed by the Minister responsible for finance";

(c) for sub-article (3) thereof there shall be substituted the following:

"(3) Notwithstanding any other provision of this Act, an M1 motor vehicle or a cycle registered in another Member State that is temporarily brought into Malta shall be exempt from the requirement to be registered with the Authority and from the payment of registration tax thereon if the vehicle is brought into Malta by a person residing in Malta for his private or business use where such person -

(a) is employed by, or is a director, manager, shareholder or partner of an undertaking established in another Member State which provides a vehicle as part of their contract of employment, where such vehicle is owned or leased by the undertaking, or

(b) is a self-employed pursuing an economic activity in another Member State

and the vehicle is principally used in another Member State:

Provided that such vehicle shall not be used in

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Malta for more than thirty consecutive days from the date of its entering Malta; otherwise it shall be registered with the Authority and the appropriate registration tax paid thereon in accordance with the provisions of this Act.";

(d) for sub-article (4) thereof there shall be substituted the following:

"(4) An M1 motor vehicle or a cycle which is hired or leased from a car hire undertaking established in another Member State by a person who is not a resident of Malta shall be exempt from the requirement to be registered with the Authority and from the payment of registration tax thereon if that vehicle is used in Malta for a continuous period of not more than thirty days, during which period it may -

(a) be re-hired once only to a person who does not have his normal residence in Malta with a view of the said vehicle being taken out of Malta, or

(b) be returned by an employee of the car hire undertaking whether or not the employee has his normal residence in Malta, and

where the vehicle remains in Malta for more than thirty days it shall be registered with the Authority and it shall be charged to a registration tax at the rate or in the amount specified in the Second Schedule."

Amendment of article 19 of the principal Act.

38. Article 19 of the principal Act shall be amended as follows:

(a) for sub-article (3) thereof, there shall be substituted the following:

"(3) The following motor vehicles shall, upon registration with the Authority, be exempt from the payment of registration tax:

(a) vehicles supplied to the Government of Malta for the public service;

(b) vehicles supplied to the Armed Forces of Malta;

(c) vehicles to be used by institutions of the European Union;

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(d) vehicles supplied to any international organisation recognised as such by the Minister responsible for foreign affairs for official use in Malta;

(e) vehicles supplied under diplomatic, consular or similar arrangements in virtue of the Diplomatic Immunities and Privileges Act; and

(f) any M1 motor vehicle or a cycle which is the personal property of a private individual and is being brought permanently into Malta by the individual when he is transferring his normal residence from a place outside Malta to a place in Malta, provided that that vehicle qualifies for such exemption. The said exemption shall be given under those conditions, restrictions or limitations prescribed by the Minister responsible for finance."; and

(b) for sub-article (5) thereof there shall be substituted the following:

"(5) The vehicles listed under paragraphs (a) to (e) of sub-article (3) shall also be exempt from the payment of any circulation licence fees."

39. In sub-article (5) of article 21 of the principal Act, for the words "fails to pay" there shall be substituted the words "fails to pay, for unjustified reasons", and for the words "€2 for each day the applicable circulation licence fee remains unpaid" there shall be substituted the words "€10 for each month the applicable circulation licence fee remains unpaid, with such amount not exceeding €100".

Amendment of article 21 of the principal Act.

40. For article 24 of the principal Act there shall be substituted the following:

Substitution of article 24 of the principal Act.

"Deferred payment of tax.

24. The payment of registration tax in respect of motor vehicles which are registered with the Authority by authorised motor vehicle importers or authorised motor vehicle dealers by the 30th April, 2012, may be deferred until the 31st December, 2012."

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

Amendment of the First Schedule to the principal Act.

(a) in the 'Tax rate formula' under Category A thereof, for the words "a certificate showing the emission levels equivalent to Euro standards" there shall be substituted the words "an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer)", immediately before the words "Where an importer or dealer or owner" there shall be inserted the words "Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.", and the words "established within a Member State" shall be deleted;

(b) immediately after the words "or airports or seaports 0%" under Category E thereof, there shall be added the following new category:

"Category F: machinery without a chassis

Forklifts, shovels, excavators,
road rollers, bulldozers, road
pavers, road scarifiers, rock
cutters and asphalt finishers 0%"; and

(c) in the last paragraph thereof, for the words "for Categories B to E" there shall be substituted the words "for Categories B to F".

Amendment of
the Second
Schedule to the
principal Act.

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

(a) For Category A thereof there shall be substituted the following:

"Category A: M1 motor vehicles (including vehicles to be registered to be used as taxicars, hired or leased vehicles and chauffeur driven vehicles), other than those vehicles classified under Category H, whether new or used (rates based on the CO₂ and length of the vehicle):

Petrol engined				
CO ₂	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	CO ₂ x RV x 0.13%	CO ₂ x RV x 0.20%	CO ₂ x RV x 0.23%

More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	CO ₂ x RV x 0.15%	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.26%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	CO ₂ x RV x 0.17%	CO ₂ x RV x 0.26%	CO ₂ x RV x 0.30%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	CO ₂ x RV x 0.19%	CO ₂ x RV x 0.29%	CO ₂ x RV x 0.33%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	CO ₂ x RV x 0.21%	CO ₂ x RV x 0.32%	CO ₂ x RV x 0.37%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.35%	CO ₂ x RV x 0.40%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.25%	CO ₂ x RV x 0.25%	CO ₂ x RV x 0.38%	CO ₂ x RV x 0.44%
More than 250g/km	CO ₂ x RV x 0.27%	CO ₂ x RV x 0.27%	CO ₂ x RV x 0.41%	CO ₂ x RV x 0.47%

Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km				
CO ₂	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	CO ₂ x RV x 0.13%	CO ₂ x RV x 0.20%	CO ₂ x RV x 0.23%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	CO ₂ x RV x 0.15%	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.26%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	CO ₂ x RV x 0.17%	CO ₂ x RV x 0.26%	CO ₂ x RV x 0.30%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	CO ₂ x RV x 0.19%	CO ₂ x RV x 0.29%	CO ₂ x RV x 0.33%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	CO ₂ x RV x 0.21%	CO ₂ x RV x 0.32%	CO ₂ x RV x 0.37%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.35%	CO ₂ x RV x 0.40%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.25%	CO ₂ x RV x 0.25%	CO ₂ x RV x 0.38%	CO ₂ x RV x 0.44%
More than 250g/km	CO ₂ x RV x 0.27%	CO ₂ x RV x 0.27%	CO ₂ x RV x 0.41%	CO ₂ x RV x 0.47%

Diesel-engined with particulate matter of over 0.005g/km				
CO ₂	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older

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0g/km up to and including 100g/km	-	$\text{CO}_2 \times \text{RV} \times 0.18\%$	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.37\%$
More than 100g/km up to and including 130g/km	-	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.36\%$	$\text{CO}_2 \times \text{RV} \times 0.42\%$
More than 130g/km up to and including 140g/km	-	$\text{CO}_2 \times \text{RV} \times 0.24\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$
More than 140g/km up to and including 150g/km	-	$\text{CO}_2 \times \text{RV} \times 0.27\%$	$\text{CO}_2 \times \text{RV} \times 0.45\%$	$\text{CO}_2 \times \text{RV} \times 0.53\%$
More than 150g/km up to and including 180g/km	-	$\text{CO}_2 \times \text{RV} \times 0.29\%$	$\text{CO}_2 \times \text{RV} \times 0.51\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$
More than 180g/km up to and including 220g/km	-	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.56\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$
More than 220g/km up to and including 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.35\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$	$\text{CO}_2 \times \text{RV} \times 0.70\%$
More than 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.38\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$	$\text{CO}_2 \times \text{RV} \times 0.75\%$

Length	Rates
0 up to and including 3450mm	$0.0020\% \times \text{Length} \times \text{RV}$
More than 3450mm up to and including 3640mm	$0.0022\% \times \text{Length} \times \text{RV}$
More than 3640mm up to and including 3770mm	$0.0024\% \times \text{Length} \times \text{RV}$
More than 3770mm up to and including 4030mm	$0.0026\% \times \text{Length} \times \text{RV}$
More than 4030mm up to and including 4370mm	$0.0028\% \times \text{Length} \times \text{RV}$
More than 4370mm up to and including 4570mm	$0.0030\% \times \text{Length} \times \text{RV}$
More than 4570mm up to and including 4770mm	$0.0032\% \times \text{Length} \times \text{RV}$
More than 4770mm	$0.0034\% \times \text{Length} \times \text{RV}$

For the purpose of registration tax, where an M1 motor vehicle whose year of manufacture falls under any of the following years of manufacture, is not accompanied by an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer), the registration tax rates to be paid thereon shall be equivalent to those under the different Euro standards:

	Euro 1	Euro 2	Euro 3	Euro 4	Euro 5
M1	Up to and including year 1996	1997 to 2000	2001 to 2005	2006 to 2010	from 2011

Where an importer or dealer or owner of a motor vehicle

intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.

Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent euro standard.";

(b) for item (3) under the 'Tax rate formula', thereof there shall be substituted the following:

"(3) Where the particulate matter value in respect of M1 diesel-engined vehicles fitted with a Euro 3 or Euro 4 or Euro 5 standard engine is not provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.05g/km in respect of vehicles manufactured between 2001 and 2005 with a Euro 3 engine, the rate of 0.025g/km in respect of vehicles with a Euro 4 engine with a year of manufacture between 2006 and 2010, and the rate of 0.005g/km in respect of vehicles with a Euro 5 engine with a year of manufacture from 2011 and thereafter.";

(c) in item 2 of Category F thereof, for the words "a certificate showing the emission levels equivalent to Euro standards" there shall be substituted the words "an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer)", immediately before the words "Where an importer or dealer or owner" there shall be inserted the words "Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.", and the words "established within a Member State" shall be deleted; and

(d) Category G shall be amended as follows:

(a) for item 2 thereof there shall be substituted the following:

"2 Motor vehicles, including go-karts, quad bikes and motor cycles used for racing

purposes, whether new or used 0%";

(b) in item 3 thereof, for the word "Caravans" there shall be substituted the words "Motor caravans".

PART VII

Amendments to the Income Tax Management Act. Cap. 372.

43. This Part amends the Income Tax Management Act, and it shall be read and construed as one with the Income Tax Management Act, hereinafter in this Part referred to as "the principal Act".

Amendment of article 7 of the principal Act.

44. In sub-article (3) of article 7 of the principal Act, for the words "for payment of the tax due.", there shall be substituted the words "for payment of the tax due:" and immediately thereafter there shall be added the following proviso:

"Provided that this sub-article shall not apply to an official receiver, or any other person, appointed in accordance with the provisions of article 225 of the Companies Act."

Cap. 386.

Amendment of article 27 of the principal Act.

45. Immediately after sub-article (5) of article 27 of the principal Act, there shall be added the following new sub-article:

"(6) For the purpose of this article, a European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations shall be deemed to be a partnership and the provisions of sub-article (1) shall apply notwithstanding that a trade or business is not carried on by the EEIG."

S.L. 386.08

Amendment of article 57 of the principal Act.

46. In sub-article (2) of article 57 of the principal Act, for the words "in article 14(1)(a)(i)" there shall be substituted the words "in article 15(1)(a)(i)".

PART VIII

Amendments of the Bunkering (Fuels) Tax Act. Cap. 381.

47. (1) This Part of this Act amends the Bunkering (Fuels) Tax Act and it shall be read and construed as one with the Bunkering (Fuels) Tax Act, hereinafter in this Part referred as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force as follows:

(a) the provisions of articles 48 and 49 shall be deemed to have come into force on the 15th November, 2011; and

(b) the provisions of article 50 shall be deemed to have come into force on the 9th May, 2012.

48. Article 2 of the principal Act shall be amended as follows: Amendment of article 2 of the principal Act.

(a) immediately after the definition "bunkering" there shall be added the following new definition:

" "Combined Nomenclature" means Annex 1 to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff;" and

(b) for the definition "fuel", there shall be substituted the following new definition:

" "fuel" means any non-volatile marine grade fuel oil used to fuel a ship or its machinery and includes lubricating oil and also those products falling under subheadings 2710.19.43 to 2710.19.48 or 2710.20.11 to 2719.20.19 or under subheadings 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39 of the Combined Nomenclature;"

49. In sub-article (1) of article 7 of the principal Act, for the words "more than two euro and thirty-three cents (2.33) per metric ton or part thereof.", there shall be substituted the words "more than ten euro (€10.00) per metric ton or part thereof." Amendment of article 7 of the principal Act.

50. The Schedule to the principal Act shall be substituted by the following new Schedule: Substitution of the Schedule to the principal Act.

"SCHEDULE

(Article 3)

Fuel falling under subheadings 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 of the Combined Nomenclature; a tax of one euro and eighty-six cents (€1.86) per metric ton or part thereof.

Fuel falling under subheadings 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39 of the Combined Nomenclature; a tax of ninety-four cents (€0.94) per metric ton or part thereof."

PART IX

Amendments of
the Excise Duty
Act.
Cap. 382.

51. (1) This Part of this Act amends the Excise Duty Act and it shall be read and construed as one with the Excise Duty Act, hereinafter in this Part referred as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on the 15th November, 2011.

Amendment of
the Third
Schedule of the
principal Act.

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

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

"25.0% of the retail price plus €77.00 per 1000 cigarettes but not less than €127.50 per 1000 cigarettes";

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

"€18.34 per 1000 units";

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

"€81.81 per kg.";

(d) for the words in the "Rate of Excise Duty" column thereof in respect of the item "Other Smoking Tobacco", there shall be substituted the following:

"€81.81 per kg."; and

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

"€26.00 per kg.".

Amendment of
the Fourth
Schedule to the
principal Act.

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

(a) in the "Description of excise goods" column, for the words "Leaded petrol falling within CN Codes 2710.11.31, 2710.11.51 and 2710.11.59" there shall be substituted the words

"Leaded petrol falling within CN Codes 2710.12.31, 2710.12.51 and 2710.12.59";

(b) in the "Description of excise goods" column for the words "Unleaded petrol falling within CN Codes 2710.11.41, 2710.11.45 and 2710.11.49" there shall be substituted the words "Unleaded petrol falling within CN Codes 2710.12.41, 2710.12.45 and 2710.12.49";

(c) in the "Description of excise goods" column for the words "Gas Oil falling within CN Codes 2710.19.44 to 2710.19.49" there shall be substituted the words "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19";

(d) in the "Description of excise goods" column instead of the words "Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69" there shall be substituted the words "Heavy fuel oil falling within CN Codes 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39";

(e) in item (h) of the section beginning with the words "The term 'energy products' shall cover:", for the words "products falling within CN Code 3824.90.99 if these are intended for use as heating or motor fuel;" there shall be substituted the words "products falling within CN Code 3824.90.97 if these are intended for use as heating or motor fuel;"

(f) immediately after item (i) in the section beginning with the words "The term 'energy products' shall cover:", there shall be added the following new item:

"(j) products falling within CN Code 3826."; and

(g) for the paragraphs starting with the words "Energy products other than those for which a level of duty is specified above", and ending with the words "or as additive or extender in motor fuels, shall be taxed as motor fuel" there shall be substituted the following:

"Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as heating or motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.

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In addition to the taxable products listed above, any product intended for use, offered for sale or used as heating or motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel."

Amendment of Schedule Five A to the principal Act.

54. In Schedule Five A to the principal Act for the words in the "Rates of Excise Duty" column in respect of the item "Portland Cement, excluding White Cement", there shall be substituted the following:

"€12.00 per 1000 kg".

PART X

Amendments to the Electronic Communications (Regulation) Act. Cap. 399.

55. (1) This Part amends the Electronic Communications (Regulation) Act, and it shall be read and construed as one with the Electronic Communications (Regulation) Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into effect on the 1st January, 2012.

Amendment of article 28 of the principal Act.

56. Sub-article (1) of article 28 of the principal Act shall be substituted by the following new sub-article:

"(1) No person shall, without a radiocommunications individual licence given in writing by the Minister, install or use any apparatus prescribed by the Minister."

Deletion of Schedule to the principal Act.

57. The Schedule to the principal Act shall be deleted.

PART XI

Amendments of the Value Added Tax Act. Cap. 406.

58. (1) This Part of this Act amends the Value Added Tax Act and it shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred as "the principal Act".

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

(a) article 61 shall be deemed to have come into force on 1st January, 2012; and

(b) article 65 shall come into force on 1st January, 2013.

Amendment of article 10 of the principal Act.

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

(a) sub-article (7) thereof shall be revoked; and

(b) immediately after sub-article (8) thereof, there shall be added the following new sub-article:

"(9) Nothing in this article shall prevent or shall be deemed to prevent the Commissioner from enforcing any of the provisions of Council Regulation (EU) No. 904/2010 of the 7th October 2010, or of any other Council Regulation (EU) which substitutes or amends the said Council Regulation (EU)."

60. Immediately after sub-article (7) of article 13 of the principal Act, there shall be added the following new sub-article: Amendment of article 13 of the principal Act.

"(8) Every person registered under articles 10, 11 or 12 shall, within fifteen days from the happening of any of the following events, notify that event in writing to the Commissioner:

(a) a change in circumstances that affects the particulars declared in the application for his registration under articles 10, 11 or 12 or otherwise furnished to the Commissioner in connection with his registration or appearing in the registration certificate;

(b) the cessation or transfer of his economic activity or part thereof;

(c) such other event as may be prescribed."

61. Immediately after sub-article (4A) of article 21 of the principal Act, there shall be inserted the following new sub-article Amendment of article 21 of the principal Act.

"(4B) Notwithstanding the other provisions of this article, interest in a particular tax period shall cease to accrue where the total amount of payments appropriated to that tax period in terms of article 67 is equivalent to or exceeds the amount of tax payable for that tax period."

62. sub-article (3) of article 27 of the principal Act shall be substituted by the following new sub-article: Amendment of article 27 of the principal Act.

"(3) A tax return furnished by a person registered under article 10 shall contain a declaration of the output tax, the input tax and any other declarations and particulars for that tax period that are required under this Act and shall be furnished either on such form as the Minister may by regulations prescribe or in an electronic format through the established web portal designated for the purpose by the Commissioner:

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Provided that the Minister may by regulations prescribe conditions whereby a tax return shall only be furnished in an electronic format."

Amendment of article 30 of the principal Act.

63. In sub-article (2) of article 30 of the principal Act, immediately after the words "shall furnish the Commissioner with" there shall be added the words "a notice of payment in terms of article 21(5) and"; and the words "and at such intervals" shall be deleted.

Addition of new article to the principal Act.

64. Immediately after article 37 of the principal Act, there shall be added the following new article:

"Administrative penalty for understated or assessed tax under article 12.

37A. Where a notice of payment furnished by a person registered under article 12 contains an understatement of the tax payable in accordance with articles 21(2) and 21(3) or where the Commissioner makes an assessment of the tax payable by that person in terms of article 33(2), that person shall become liable to an administrative penalty in an amount equivalent to twenty per cent of the understated tax payable or the assessed tax."

Amendment of article 50 of the principal Act.

65. In sub-article (1) of article 50 of the principal Act, for the words:

"within thirty days from the earlier of:

(a) the date when the goods are delivered or the services are performed;

(b) the date on which a payment for that supply is received."

there shall be substituted the words "within the time determined in accordance with the provisions of the Twelfth Schedule."

Amendment of article 77 of the principal Act.

66. In paragraph (o) of article 77 of the principal Act, immediately after the words "supplies or offers to supply to another person and, or puts up for sale goods, without being in possession" there shall be added the words ", at the place where he supplies or offers to supply to another person and, or puts up for sale goods,".

Amendment of article 80 of the principal Act.

67. In sub-article (1) of article 80 of the principal Act, for the words "articles 18 and 62" there shall be substituted the words "articles 18, 60 and 62".

Amendment of article 84 of the principal Act.

68. In sub-article (6) of article 84 of the principal Act, for the words "administrative penalty due under this Act." there shall be

substituted the words:

"administrative penalty due under this Act:

Cap. 37. Provided that the Comptroller of Customs may, on behalf of the Commissioner, impose and collect any compromise penalties provided for in terms of articles 63 and 63A of the Customs Ordinance, as if all references to duties contained in those articles were references to penalties due under this Act."

PART XII

69. This Part amends the Lotteries and Other Games Act, and it shall be read and construed as one with the Lotteries and Other Games Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Lotteries and Other Games Act. Cap. 438.

70. In the ARRANGEMENT OF ACT of the principal Act, for the words "PART VI The National Lottery" there shall be substituted the words "PART VI The National Lottery Licence".

Amendment of Arrangement of Act of the principal Act.

71. In sub-article (1) of article 2 of the principal Act, in the definition "National Lottery", immediately after the words "to a company registered in Malta" there shall be added the words "and any games authorised by the Authority and subject to such terms and conditions therein".

Amendment of article 2 of the principal Act.

72. In paragraph (b) of article 11 of the principal Act, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery licence".

Amendment of article 11 of the principal Act.

73. For the title "PART VI - THE NATIONAL LOTTERY" immediately before article 26 of the principal Act, there shall be substituted the title "PART VI - THE NATIONAL LOTTERY LICENCE".

Amendment of title in Part VI of the principal Act.

74. Article 26 of the principal Act shall be amended as follows:

Amendment of article 26 of the principal Act.

(a) in the first proviso to sub-article (1) thereof, for the words "may not operate the National Lottery" there shall be substituted the words "may not operate the National Lottery licence";

(b) in the second proviso to sub-article (1) thereof, for the words "may operate the National Lottery" there shall be substituted the words "may operate the National Lottery licence";

(c) sub-article (2) thereof shall be substituted by the following new sub-article:

"(2) Where the National Lottery licence is operated by the Minister, the Minister shall exercise all such powers as may be necessary or expedient for the purposes of such operation and the provisions of this Act relating to the National Lottery licence, other than those relating to licensing and the National Lottery licence, shall apply and have effect with any necessary modifications or adaptations as they apply and have effect in relation to the National Lottery licence as operated by a National Lottery licensee.";

(d) in sub-article (3) thereof, immediately after the words "may by licence authorise a person to operate the National Lottery" there shall be added the words "and any games authorised therein"; and

(e) immediately after sub-article (3) thereof, there shall be added the following new proviso:

"Provided that if the National Lottery licensee does not operate any one of the games prescribed to form part of the National Lottery by virtue of regulations made under this Act for a period as prescribed in the National Lottery licence, the Minister shall have the right to concede the operation of such game to another person in terms of regulations issued by the Minister in terms of article 78.".

Amendment of article 28 of the principal Act.

75. In sub-article (1) of article 28 of the principal Act, for the words "the sole object of which" there shall be substituted the words "the main object of which".

Amendment of article 29 of the principal Act.

76. In sub-article (1) of article 29 of the principal Act, for the words "the sole object of which" there shall be substituted the words "the main object of which".

Amendment of article 31 of the principal Act.

77. Article 31 of the principal Act shall be amended as follows:

(a) in sub-article (4) thereof, for the words "forming part of the National Lottery and" there shall be substituted the words "forming part of the National Lottery licence and";

(b) in paragraph (a) of sub-article (5) thereof, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery

licence"; and

(c) in sub-article (8) thereof, for the words "have as its sole object" there shall be substituted the words "have as its main object".

78. Article 36 of the principal Act shall be amended as follows:

Amendment of article 36 of the principal Act.

(a) for the marginal note thereof, there shall be substituted the following: "Permit for person to sell games forming part of the National Lottery licence.";

(b) in sub-article (1) thereof, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery licence";

(c) in sub-article (2) thereof, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery licence";

(d) in sub-article (3) thereof, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery licence";

(e) sub-article (5) thereof shall be substituted by the following new sub-article:

"(5) Without prejudice to the provisions of sub-article (6), any such permit shall cease to have effect upon the revocation or termination of the authority or appointment of the permit holder given or made by the National Lottery licensee to sell games forming part of the National Lottery licence or in the event that a National Lottery licence ceases to have effect for any reason whatsoever and the holder of any new National Lottery licence issued in terms of this Part does not authorise or appoint the permit holder to sell games forming part of the National Lottery licence."; and

(f) in sub-article (9) thereof, for the words "forming part of the National Lottery" there shall be substituted the words "forming part of the National Lottery licence".

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PART XIII

Amendments to
the Code of
Police Laws.
Cap. 10.

79. (1) This Part amends the Code of Police Laws, and it shall be read and construed as one with the Code of Police Laws, hereinafter in this Part referred to as "the Code".

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

Amendment of
article 319 of
the Code.

80. Sub-article (9) of article 319 of the Code shall be amended as follows:

(a) in paragraph (b) thereof, for the words "but not exceeding two thousand and three hundred and twenty-nine euros and thirty-seven cents (2,329.37)." there shall be substituted the words "but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37)"; and

(b) immediately after paragraph (b) thereof there shall be added the following new proviso:

Cap. 441.

"Provided that where the provisions of the Trading Licences Act or regulations made thereunder provide for higher punishments than those imposed by this sub-article, the provisions of the said Trading Licences Act or regulations made thereunder shall apply."

Passed by the House of Representatives at Sitting No. 471 of the 9th May, 2012.

MICHAEL FRENDU

Speaker

RAYMOND SCICLUNA

Clerk to the House of Representatives