

I assent.

(L.S.)

GEORGE ABELA
President

30th April, 2009

ACT No. VI of 2009

AN ACT to amend the Motor Vehicles Registration Tax Act (Cap.368).

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. (1) The short title of this Act is the Motor Vehicles Registration Tax (Amendment) Act, 2009, and this Act shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter referred to as "the principal Act".

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(2) This Act shall come into force on the 1st January, 2009.

Substitution of long title of the principal Act.

2. The long title of the principal Act shall be substituted by the following:

"To provide for the registration and licensing of motor vehicles in Malta."

Amendment of article 1 of the principal Act.

3. Article 1 of the principal Act shall be substituted by the following:

"**1.** The short title of this Act is the Motor Vehicles Registration and Licensing Act."

Amendment of article 2 of the principal Act.

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

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

" "brought into Malta" means the entry into Malta of a motor vehicle coming from a Member State and which was put into free circulation in such Member State prior to entry into Malta;"

(b) immediately after the definition "business use" there shall be added the following new definitions:

" "certificate" means the certificate of registration issued in terms of article 14;

"certificate of conformity" means a certificate of conformity issued by a manufacturer of a motor vehicle under any provision of the law of a Member State transposing Directive 70/156/EEC as amended;"

(c) immediately after the definition "chauffeur driven vehicle" there shall be added the following new definition:

" "circulation licence fee" means the fee paid on the licensing of a motor vehicle and annually thereafter;"

(d) immediately after the definition "commercial motor vehicle" there shall be added the following new definition:

" "CO₂ emissions" means the level of carbon dioxide emissions for a vehicle measured in accordance with Directive 80/1268/EEC as amended and contained in the relevant EC type-approval certificate or EC certificate of conformity, and where the vehicle is not type-approved, for that particular vehicle the emissions level contained in a document acceptable to the Authority, as prescribed in regulations, showing a level of emissions comparable to that in Annex VIII of Directive 70/156/EEC, as amended;"

(e) the definition "Council Regulation (EC) No 11/98" shall be deleted and immediately after the definition of "Council Regulation (EEC) No 684/92" there shall be inserted the following new definitions:

" "Directive 70/156/EEC" means Council Directive 70/156/EEC of 6th February 1970 on the approximation of the laws of the Member States relating to the type-approval of motor vehicles and their trailers;

"Directive 70/220/EEC" means Council Directive 70/200/EEC of the 20th March, 1970 on the approximation of the laws of the Member States relating to measures to be taken against air pollution by gases from positive-ignition engines of motor vehicles as amended;

"Directive 80/1268/EEC" means Council Directive 80/1268/EEC of 16th December 1980 relating to the carbon dioxide emissions and the fuel consumption of motor vehicles;

"Directive 98/69/EC" means Directive 98/69/EC of the European Parliament and of the Council of the 13th October 1998 relating to measures to be taken against air pollution by emissions from motor vehicles as amended;;

(f) in the definition "Council Regulation (EEC) No 684/92" immediately after the words "coach and bus" there shall be added the words ", as amended";

(g) immediately after the new definition "Directive 98/69/EC" there shall be added the following new definition:

" "electric vehicle" means a vehicle that derives its motive power exclusively from an electric motor, and it includes an electric motorcycle;;

(h) in the definition of "European Union" immediately after the word "Act" there shall be inserted the words ", and includes Norway, Iceland and Liechtenstein";

(i) immediately after the definition "European Union" there shall be added the following new definitions:

" "hybrid vehicle" means a vehicle having at least two different energy converters and two different energy storage systems for the purpose of vehicle propulsion;

"imported into Malta" means the entry into Malta of a motor vehicle from a third country;;

(j) in the definition "invoice" for the words "a seller" there shall be substituted the words "the manufacturer or an authorised agent of the manufacturer";

(k) immediately after the definition "leasing" there shall be added the following new definition:

" "length of motor vehicle" means the length of the motor vehicle contained in the certificate of conformity, and where the vehicle is not covered by such a certificate, the length contained in a document acceptable to the Authority showing the technical specifications of that vehicle;"

(l) the definition "limousine" shall be substituted by the following:

" "limousine" means a luxury passenger vehicle which either has a chassis or wheel-base that has been stretched, or is a sedan which is promoted as a luxury vehicle by its manufacturer;"

(m) immediately after the definition "limousine" as substituted there shall be added the following new definition:

" "Member State" means a Member State of the European Union;"

(n) immediately after the definition "Minister" there shall be added the following new definitions:

" "M1 motor vehicle" means a vehicle used for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat;

"M2 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 tonnes;

"M3 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes;"

(o) immediately after the definition "motor cars and other motor vehicles principally designed for the transport of persons" there shall be added the following new definition:

" "motor cycle" means a two-wheel vehicle with or without a sidecar, fitted with an engine having a cylinder capacity of more than 50 cm³ of the internal combustion type and, or having a maximum design speed of more than 45 km per hour, and including a motor tricycle;"

(p) in the definition "motor vehicle" for the words "the First Schedule" there shall be substituted the words "the First and Second Schedules";

(q) immediately after the definition "motor vehicle for the transport of goods" there shall be added the following new definitions:

" "motor vehicle provisionally registered by the Authority" means a motor vehicle which is brought into Malta or which is manufactured in Malta and is registered by the Authority with the intention of being re-exported or exported, as the case may be, within a period of ninety days from -

(a) the date of its original entry into Malta; or

(b) from the release of the said vehicle from a bonded warehouse, in accordance with the provisions of article 20; or

(c) in the case of a vehicle manufactured in Malta, from the date of being provisionally registered by the Authority;

"N1 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes;

"N2 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes;

"N3 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 12 tonnes;

"new motor vehicle" means, for the purposes of this Act, a motor vehicle which has never been registered in any country;

"owner" means the person by whom the motor vehicle is kept, and where the vehicle is the subject of a hire-purchase agreement or a lease, the person in possession of the vehicle under the agreement or lease;

"particulate matter" means the particulate emissions produced by diesel-powered motor vehicles as measured in accordance with Directive 70/220/EEC, as amended";

(r) the definition "person established outside Malta" shall be substituted by the following:

"person residing in Malta" means:

(a) a person to whom an identity card has been issued in terms of the Identity Card Act or who is legally obliged to have an identity card issued under the Identity Card Act; Cap. 258.

(b) a person, other than an individual, having his only or principal place of business in Malta;"

(s) immediately after the definition "quad bikes" there shall be inserted the following new definition:

"quadricycle" means a motor vehicle with four wheels whose unladen mass is not more than 400 kg, or 550 kg for vehicles intended for carrying goods, not including the mass of batteries in the case of electric vehicles, and whose maximum net engine power does not exceed 15 kW;"

(t) in the definition "racing car" for the words "racing car" there shall be substituted the words "racing vehicle" and immediately after the new definition of "racing vehicle" there shall be inserted the following new definition:

"registration tax" means the registration tax charged and levied in terms of article 3 of this Act;"

(u) the definition "registration value" shall be substituted by the following:

"RV" means the registration value of the motor vehicle in terms of article 9 of this Act;"

(v) immediately after the definition of "self-drive motor vehicle for short term hire" there shall be added the following new definition:

"special purpose vehicle" means a vehicle which is designed, constructed or adapted solely or mainly for a purpose other than the carriage of persons or goods;"

(w) the definition "tax" shall be deleted;

(x) immediately after the definition "temporary registered vehicle" there shall be added the following new definitions:

"third country" means a country other than a Member State;

"Transport Appeals Board" means the Transport Appeals Board set up under the Malta Transport Authority Act;

"used motor vehicle" means a motor vehicle which is not a new motor vehicle."; and

(y) the definition "valuation" shall be deleted.

Addition of new article 2A to the principal Act.

5. Immediately after article 2 of the principal Act there shall be added the following new article:

"Motor vehicles to be registered.

2A. (1) No person shall have in his possession or charge any motor vehicle which has not been registered with the Authority and on which the applicable registration tax has not been paid unless -

(a) that person is an authorized manufacturer, agent or dealer of motor vehicles and the vehicle in his possession or charge is not being used on the road, or

(b) the vehicle is the subject of an exemption under this Act.

(2) No motor vehicle shall be used on the road without a circulation licence issued by the Authority unless that vehicle is the subject of an exemption under this Act."

Substitution of article 3 of the principal Act.

6. Article 3 of the principal Act shall be substituted by the following:

"Charge to tax.

3. There shall be charged and levied by the Authority on account of the Government a registration tax and a circulation licence fee at the rate or in the amount specified in this Act on the registration and licensing of -

(a) every motor vehicle imported or brought into Malta, and

(b) every motor vehicle manufactured in Malta

unless the vehicle is the subject to an exemption under this Act."

7. Immediately after article 3 of the principal Act there shall be added the following new article 3A:

Addition of new article 3A to the principal Act.

"Certificate of conformity.

3A. Every motor vehicle imported or brought into Malta or manufactured in Malta shall, unless otherwise directed by the Authority, be accompanied by a certificate of conformity issued by the manufacturer, or any other similar and equivalent documentation in respect to the motor vehicle as proof that it complies with all relevant type approval requirements which the Authority may from time to time request, or as may be prescribed."

8. In article 4 of the principal Act, immediately after the words "as may be prescribed" there shall be added the words "by regulations".

Amendment of article 4 of the principal Act.

9. Article 6 of the principal Act shall be substituted by the following:

Substitution of article 6 of the principal Act.

"Classification of motor vehicles.

6. (1) Every motor vehicle imported or brought into Malta and which is not registered in Malta and every motor vehicle manufactured in Malta shall be classified by the Authority under one of the categories listed in the First or Second Schedules to this Act, as the case may be, unless the vehicle is the subject of an exemption from registration under this Act.

(2) An M1 motor vehicle imported into Malta which:

(a) is not a new motor vehicle;

(b) is not accompanied by a certificate of conformity issued in accordance with the most recent EC Directive and corresponding emission stage or standard issued by the European Community; and

(c) was manufactured more than four years prior to the date of coming into force of the most recent EC Directive as laid down therein and which stipulates the latest emission stage or standard,

shall be classified under Schedule 2 of the Act and a tax shall be levied thereon at the rate or in the amount specified therein:

Provided that the most recent EC Directive shall be the EC Directive applicable at the point of import of the motor vehicle:

Provided further that all M1 motor vehicles manufactured prior to the date of coming into force of the recent amendments to Directive 98/69/EC and Directive 70/220/EEC, shall be classified under Schedule 2 of the Act, and a tax shall be levied thereon at the rate or in the amount specified therein."

Addition of new article 6A to the principal Act.

10. Immediately after article 6 of the principal Act there shall be added the following new article 6A:

"Anti-abuse provision.

6A. (1) Without prejudice to the provisions of article 19(3)(i), any motor vehicle imported into another Member State from a third country with the scope of being used in Malta, shall on its entry into Malta be deemed to have been imported into Malta so long as the owner of the vehicle does not prove to the Authority that the motor vehicle was used by him in the Member State from where it was brought."

Amendment of article 7 of the principal Act.

11. Article 7 of the principal Act shall be amended as follows:

(a) subarticle (1) shall be substituted by the following:

"(1) Where a motor vehicle is imported or brought into Malta without an engine, it shall be provisionally classified under such category which would have been applicable had the motor vehicle been imported or brought into Malta with an engine of the maximum applicable CO₂, and, where applicable, also the particulate matter, attributed to such a motor vehicle of the same category."; and

(b) in subarticle (3) for the words "The Authority may" there shall be substituted the words "Upon presentation of the relevant certification, the Authority may", and for the words "the tax" there shall be substituted the words "the registration tax".

12. Article 8 of the principal Act shall be substituted by the following:

Substitution of article 8 of the principal Act.

"Rate of registration tax and circulation licence fee.

8. (1) Registration tax shall be due on the registration value of a motor vehicle classified or provisionally classified under the First, Second or Third Schedule to this Act, at the rate or in the amount specified against the respective category and in accordance with the criteria identified under each Schedule:

Provided that in respect of used M1 vehicles classified under the Second Schedule other than those classified under subarticle (2) of article 6 of this Act shall not exceed the residual depreciated tax value of an identical or similar motor vehicle on the Maltese market.

(2) A circulation licence fee shall be due on the licensing of a motor vehicle registered under this Act at the rate specified in the Fourth Schedule to this Act and every year thereafter.

(3) Where a motor vehicle, already registered by the Authority, is fitted with a new engine or its engine is fitted with a device in respect of which there is in force a certificate of conformity issued by the manufacture, and thus qualify for reduced CO₂ or particulate matter levels, that vehicle shall qualify for a circulation licence fee applicable to those reduced CO₂ or particulate matter levels:

Provided that vehicle is covered by a reduced emissions certificate issued by an authorised examiner or an accredited testing facility."

13. Article 9 of the principal Act shall be substituted by the following:

Substitution of article 9 of the principal Act.

"Registration value.

9. (1) The registration value of a new motor vehicle imported or brought into Malta or manufactured in Malta shall be the price quoted on the invoice, and also, where applicable, the insurance and freight.

(2) The registration value of a used motor vehicle imported or brought into Malta shall be deemed to be the average market value of identical, equivalent, or similar motor vehicles on the Maltese market, which value shall be arrived at by depreciating the manufacturer's invoice value and also, where applicable, the insurance and freight of such motor vehicle imported or brought into Malta as new or manufactured in Malta to the current Maltese market value:

Provided that the current Maltese market value shall be determined at the point the motor vehicle is brought to charge to tax."

Substitution of article 10 of the principal Act.

14. Article 10 of the principal Act shall be substituted by the following:

"Conversion of classification.

10. (1) Without prejudice to anything contained in any other law the owner of a motor vehicle which has been classified or provisionally classified under this Act shall not carry out or allow any other person to carry out any addition, alteration or adaptation in respect thereto without the authorisation in writing by the Authority.

(2) The owner shall thus give notice to the Authority before he may carry out or allow any other person to carry out such addition, alteration or adaptation and before he may make or allow any other person to make any use thereof, if the description of that motor vehicle would, as a consequence of such works or use, fall within a category other than that under which it has been classified.

(3) When a notice has been given as aforesaid or when any works or use as aforesaid have been carried out or has been made on the authorisation of the Authority, the Authority may convert the classification of the motor vehicle accordingly.

(4) When -

(a) a conversion of the classification of a motor vehicle is occasioned by any works carried out in respect thereto or by any use made thereof, and

(b) the rate of registration tax or the amount of registration tax chargeable with respect to motor vehicles classified under the category to which the classification has been converted is higher than the rate of registration tax or the amount of registration tax charged with respect to the original classification of that motor vehicle, an additional registration tax shall be due at the difference between the said two rates on the registration value of that motor vehicle as determined at the time of the original classification or in an amount equivalent to the difference between the said two amounts, as the case may be:

Provided that the provisions of this subarticle shall not apply if the conversion of the classification occurs later than sixty months from the date on which the original classification had been made in the case -

(i) where the motor vehicle was first registered under this Act before the 31st December, 2001; or

(ii) of the conversion in the classification of a self-drive motor vehicle for short term hire, or a self-drive motor vehicle for long term hire or a chauffeur driven motor vehicle:

Provided further that the provisions of this subarticle shall not apply if the conversion of the classification occurs later than thirty-six months following the date of the original classification in the case of vehicles registered for use as self-drive vehicles for short-time hire.

(5) Where an N1 motor vehicle is converted into an M1 motor vehicle, the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle in the highest band under the Second Schedule whether the vehicle is powered by a petrol engine or by a diesel engine. The registration value (RV) of a motor vehicle as converted shall be deemed to be that of a used M1 motor vehicle.

(6) Where an N1 motor vehicle is converted into an M1 motor vehicle, the circulation licence fee payable on that vehicle as converted shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(7) For the purposes of subarticle (3), the term "original classification" does not include a provisional classification made in terms of article 7."

Amendment of article 11 of the principal Act.

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

(a) in subarticle (1), for the words "article 12" there shall be substituted the words "articles 11A, 12 and 23"; and

(b) for the word "tax", wherever it appears, there shall be substituted the words "registration tax".

Addition of new article 11A to the principal Act.

16. Immediately after article 11 of the principal Act there shall be added the following new article:

"Appeals.

11A. (1) Any person who has paid or who is liable to pay vehicle registration tax may appeal against the amount of tax charged.

(2) An appeal under this article shall be made to the Transport Appeals Board, in accordance with the procedure laid down under the Malta Transport Authority Act:

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Provided that for the purpose of this Act, the fee charged on the filing of an appeal with the Transport Appeals Board shall be of fifty euro (€50).

(3) The person filing the appeal before the Transport Appeals Board may represent himself.

(4) The Appeals Board shall consider each case brought before it on its own merits.

(5) Where the Board determines that the amount due in respect of registration tax is less than the amount paid, the Authority shall repay on account of the Government the amount overpaid to the appellant concerned.

(6) Where the Board determines that the amount due in respect of the registration tax is greater than the amount paid, the appellant concerned shall pay the Authority the amount underpaid within the prescribed time limit."

17. Article 12 of the principal Act shall be amended as follows: Amendment of article 12 of the principal Act.

(a) for the word "tax", wherever it appears, there shall be substituted the words "registration tax"; and

(b) in subarticle (2) for the words "which he" there shall be substituted the words "which the Authority".

18. Article 14 of the principal Act shall be substituted by the following: Substitution of article 14 of the principal Act.

"Registration of motor vehicles.

14. Upon the payment of the registration tax in respect of a motor vehicle, the Authority shall register that motor vehicle and shall issue a certificate of registration as prescribed by regulations."

19. Article 17 of the principal Act shall be deleted. Deletion of article 17 of the principal Act.

20. Article 17A of the principal Act shall be substituted by the following: Substitution of article 17A of the principal Act.

"Provisionally registered vehicles.

17A. (1) Where a motor vehicle is provisionally registered by the Authority, the registration tax due shall be that specified in the Third Schedule to this Act.

(2) No motor vehicle shall be registered as a provisionally registered vehicle unless the manufacturer or the dealer or the agent or the owner, as the case may be, signs a declaration in such manner as the Authority may prescribe from time to time, to the effect that the motor vehicle will be provisionally registered only to be exported or re-exported.

(3) If after the expiry of the period of ninety days from the provisional registration of the vehicle the manufacturer or the dealer or the agent or the owner fails to present all the documents as may be required by the Authority from time to time, proving that the same vehicle which was registered as a provisionally registered vehicle was in fact exported or re-exported before the expiry of the said period of ninety days, an additional registration tax equivalent to the amount of registration tax due on the date on which the period during which the motor vehicle had to be exported or re-exported lapses, according to the respective category of that motor vehicle as specified in the First and Second Schedules, shall be due:

Provided that the Authority may extend by a further period of thirty days the period of ninety days mentioned in this subarticle on a written request of the manufacturer, dealer, agent or the owner of the motor vehicle, which written request must be made not later than the last day of the same period of ninety days.

(4) If, following the exportation or re-exportation of that provisionally registered vehicle according to subarticle (3), that provisionally registered vehicle is again brought into Malta notwithstanding that no addition, alteration or adaptation has been carried out thereto which according to article 12, would result in a change of the classification of that vehicle were it not a provisionally registered vehicle, an additional registration tax shall be due equivalent to the amount of registration tax due on the date of re-entry of that motor vehicle according to the respective category of that motor vehicle as specified in the First and Second Schedules.

(5) No provisionally registered vehicle may be driven on the road without a licence issued by the Authority upon the payment of the applicable circulation licence fee:

Provided the amount of circulation licence fee payable in respect of that vehicle shall be at the rate of 12 per cent of the annual circulation licence fee applicable to that vehicle for every month for which the vehicle is licensed. The period for which that vehicle shall be licensed shall not be less than one month."

21. Article 18 of the principal Act shall be substituted by the following: Substitution of article 18 of the principal Act.

"Motor vehicles brought into Malta temporarily.

18. (1) Notwithstanding anything contained elsewhere in this Act, the following vehicles may, subject to any conditions, restrictions or limitations prescribed by regulations, be used on the road without payment of the vehicle registration tax or part thereof:

(a) any private motor vehicle, including a caravan or motor home, registered in another country, which satisfies all the following conditions:

(i) is brought temporarily into Malta for a period, consecutive or otherwise, not exceeding seven months in any twelve month period;

(ii) by a person who has his normal residence outside Malta;

(iii) that person does not have an identity card issued in terms of the Identity Card Act or is, under the said Act, obliged to be in possession of an identity card; and

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(iv) the vehicle is used for personal or business purposes:

Provided that where a private motor vehicle registered in the country of normal residence of the user is used regularly for the journey from his residence in that country to his place of work in an undertaking in Malta, the exemption from the vehicle registration tax shall be without any time limit;

(b) any motor vehicle registered in another country which is brought into Malta by a person who has his normal residence outside Malta and who comes to Malta under a works contract, in which case the exemption shall be for a period of twelve months from the date of the vehicle's arrival in Malta;

(c) any registered private motor vehicle which is imported or brought temporarily into Malta by a student who has his normal residence outside Malta for his own use and who is residing in Malta for the purpose of pursuing his studies in an educational institution authorized as such by the education authorities;

(d) any motor vehicle brought into Malta by a licensed motor vehicle trader as a representative sample of a particular vehicle to be displayed or used for demonstration with a view of obtaining orders for similar vehicles provided the vehicle was brought temporarily into Malta with the authorization of the Authority;

(e) goods vehicles registered in another Member State and operated by a haulier established and licensed in that Member State, brought into Malta to carry out international carriage of goods by road covered by a valid Community authorization in accordance with Council Regulation (EEC) No 881/92 as amended; and.

(f) passenger motor vehicles registered in another Member State and operated by a carrier established and licensed in that Member State, brought into Malta to carry out international carriage of passengers by road covered by a valid Community licence in accordance with Council Regulation (EEC) No 684/92 as amended.

(2) The exemptions under paragraphs (c) and (d) of the preceding subarticle shall be granted under those conditions prescribed by regulations.

(3) Notwithstanding any other provision of this Act, any private motor vehicle registered in another Member State other than Malta made available to a person, whether or not resident in Malta, by a company or other legal entity established in a Member State other than Malta, in his capacity as employee, director, manager, shareholder or partner of the company or other legal entity, or where any registered motor vehicle made available to a person in his capacity as a self-employed person pursuing an economic activity in a Member State other than Malta, and such registered private motor vehicle is imported or brought temporarily into Malta but is not intended to be used in Malta on a permanent basis and is not in fact used in that manner, shall be exempt from registration tax:

Provided that where that motor vehicle shall remain in Malta for more than thirty consecutive days from the date of its arrival in Malta, it shall be registered with the Authority in accordance with the provisions of this Act.

(4) Subject to the exemption granted under this Act, where a vehicle leased from a person established in another Member State is brought into Malta for use in Malta, such vehicle shall be charged to a registration tax at the rate or in the amount specified in the Second Schedule payable within thirty days from being brought into Malta.

(5) (a) Subject to the provisions of paragraph (b) hereunder, for the purposes of this article, "normal residence" means the place where a person lives for at least 185 days in each year, because of personal and occupational ties, or, in the case of a person with no occupational ties, because of personal ties.

(b) Where the occupational ties of a person are in a place different from that of his personal ties and consequently lives in turn in different places situated in two or more countries, the normal residence of that person shall be regarded as being the place of his personal ties provided that, unless the person is living in another country in order to carry out a task of a definite duration, such person returns there regularly.

(c) A person who lives in a country primarily for the purpose of attending a school or university or other educational or vocational establishment shall not be regarded as having his normal residence in that country.

(d) Proof of normal residence shall be given by the person bringing temporarily a motor vehicle into Malta by means of an identity card, or utility bills, or documents relating to the acquisition of property or to employment or to other transactions carried out in the course of day to day living, and any other valid documents which the Authority may require or accept."

Substitution of article 19 of the principal Act.

22. Article 19 of the principal Act shall be substituted by the following:

"Exemption from tax.

19. (1) Without prejudice to the provisions of article 17A, no registration tax shall be payable under this Act on a motor vehicle which is imported or brought into Malta for the purpose of being exported as merchandise without being used in Malta and which is released from customs for this purpose, provided such export is made directly from a bonded warehouse unless such vehicle is again re-imported into Malta.

(2) (a) The Minister responsible for finance may, by order and subject to any conditions, restrictions or limitations, exempt any person from the payment of any tax or part of the tax or from any obligation imposed under this Act.

(b) Such exemption may be granted with retrospective effect.

(c) The Minister responsible for finance may revoke any order made under this article.

(3) Exemptions from the payment of registration tax and, in the case of vehicles supplied under sub-paragraphs (ii) to (vii) hereunder, also from the payment of circulation licence fees shall be applicable where the motor vehicle –

(i) is the personal property of a private individual and is being brought permanently into Malta by the individual when he is transferring his residence from a place outside Malta to a place in Malta:

Provided that a motor vehicle brought into Malta on or after the 1st July, 2008, by a person who has taken up his residence in Malta on or after the 3rd November 2008, shall qualify for an exemption from the payment of registration tax;

(ii) is supplied to the Government of Malta for the public service;

(iii) is supplied to the Armed Forces of Malta;

(iv) is for official use by an institution of the European Union;

(v) is for the personal use of officials or other members of the staff of an institution of the European Union who transfer their residence to Malta to take up a position here with an institution of the European Union;

(vi) is supplied to any international organization recognized as such by the Minister responsible for foreign affairs for official use in Malta; and

(vii) is supplied under diplomatic, consular or similar arrangements in virtue of the Diplomatic Immunities and Privileges Act.

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(4) Where a motor vehicle, which has been granted an exemption from registration tax under subarticles (2) and (3) is sold or disposed of in Malta, there shall be paid on it the registration tax applicable to the market value of the vehicle.

(5) The exemptions under subarticle (3) shall be granted under those conditions as the Minister may specify by regulations.

(6) Without prejudice to the provisions of subarticle (2), the Minister responsible for finance may authorise the Authority to register a motor vehicle, subject to such conditions, limitations or restrictions as it may impose, either without payment of registration tax or on payment of the registration tax at less than the rate ordinarily chargeable or, where the said tax has been paid, to repay the tax in whole or in part."

Addition of new article 19A to the principal Act.

23. Immediately after article 19 of the principal Act there shall be added the following new article:

"Granting of credit.

19A. (1) Without prejudice to the provisions of this Act, the Minister responsible for finance may by Order, and according to the terms specified therein, grant credit on registration tax which has been paid or may have to be paid on a motor vehicle within a specified time as may be determined in the Order.

(2) The Minister responsible for finance may revoke any order made under this article."

24. Article 20 of the principal Act shall be amended as follows: Amendment of article 20 of the principal Act.

(a) for the marginal note thereto, there shall be substituted the words "Power to make rules and regulations.";

(b) subarticle (1) shall be substituted by the following:

"(1) The Minister may, with the concurrence of the Minister responsible for finance, by rules published in the Gazette:

(a) amend or substitute the First, Second or Third Schedule to this Act provided that no such amendment or substitution shall have the effect of increasing the tax charged in accordance with the said Schedules;

(b) amend or substitute the Fourth Schedule even if such amendment will have the effect of increasing the fees charged in accordance with the said Schedule; and

(c) classify, substitute or modify the category of motor vehicles which may be registered in Malta."; and

(c) in subarticle (2) for the words "The Minister may make rules" there shall be substituted the words "The Minister may make such regulations as he considers necessary" and immediately after the words "for securing the payment" there shall be inserted the words "and collection".

25. Article 21 of the principal Act shall be amended as follows: Amendment of article 21 of the principal Act.

(a) for the word "tax", wherever it appears, there shall be substituted the words "registration tax";

(b) paragraph (e) of subarticle (1) shall be substituted by the following:

"(e) causes or permits the leasing of a motor vehicle, under his care, which has been registered by the Authority for self-drive purposes, and on which a registration tax in the amount of 30 per cent or 20 per cent of its registration value, as

the case may be, has been paid; or";

(c) in subarticle (1), for the words "exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)" there shall be substituted the words "exceeding two thousand five hundred euro (€2,500)"; and

(d) immediately after subarticle (3) there shall be added the following new subarticle (4):

Cap. 65. "(4) Where the owner of a motor vehicle, registered and licensed by the Authority, fails to pay the applicable circulation licence fee on that vehicle within three months from the expiry of the vehicle licence, he shall be liable to an administrative fine, payable to the Authority, of €2 for each day the applicable circulation licence fee remains unpaid, notwithstanding any other action which may be taken in terms of the Traffic Regulation Ordinance or any regulations thereunder."

Addition of new article 22A to the principal Act.

26. Immediately after article 22 of the principal Act there shall be added the following new article:

"Powers of the Police and Enforcement Officers.

22A. (1) Whenever a Police officer or an Enforcement Officer of the Authority reasonably suspects that -

(a) a motor vehicle has not been registered in accordance with this Act, or

(b) a motor vehicle has been converted and a notice in relation to the conversion has not been given under article 10, or

(c) any registration tax in respect of a vehicle has not been paid,

Cap. 65. the officer may detain the vehicle and shall order the removal of the said vehicle in accordance with the provisions of the Traffic Regulations Ordinance or regulations made thereunder."

27. Article 23 of the principal Act shall be amended as follows: Amendment of article 23 of the principal Act.

(a) in subarticle (1) for the words "Tax paid" there shall be substituted the words "Registration tax paid";

(b) in paragraph (a) of subarticle (1) for the words "imported into Malta" there shall be substituted the words "imported or brought into Malta";

(c) immediately after paragraph (c) of subarticle (1) thereof there shall be added the following new paragraphs:

"(d) may be refundable under article 19(5), or

(e) it is subsequently modified by the Transport Appeals Board."

28. Article 24 of the principal Act shall be substituted by the following new article: Substitution of article 24 of the principal Act.

"Motor vehicles registered in 2008.

24. (1) Any person who has had an M1 motor vehicle registered in his name between the 1st January 2008 and the 31st December, 2008, may opt to have the registration of the said vehicle regulated by the provisions of this Act.

(2) A person who opts to have the registration of his vehicle regulated in terms of subarticle (1), shall present a request in writing to the Authority to have the vehicle taxed in accordance with the rates as provided for under this the Act.

(3) A person who opts to have the registration of his vehicle regulated in terms of subarticle (1), shall forward a claim to the Authority for a credit on proof being shown that excess registration tax has been paid on the registration of the said vehicle when compared to what would have been paid on the same motor vehicle had it been brought in or manufactured in Malta on or after the 1st January, 2009.

(4) Authorised motor importers or motor dealers who prior to the 31st December, 2008 have registered any M1 motor vehicles and motor cycles with the Authority without the applicable registration tax having been paid thereupon, shall effect the appropriate registration tax payment by the 30th June, 2009.

(5) Authorised motor importers or motor dealers who had ordered any M1 motor vehicles and motor cycles prior to the 3rd November 2008, may opt to have the registration of the said vehicles regulated by the applicable registration tax rates in force prior to the 1st January, 2009 and shall effect payment of that registration tax by the 30th June, 2009.

(6) For the purpose of subarticles (4) and (5) hereof –

(a) registration shall include the list of motor vehicles and motor cycles which had arrived in Malta or which had been ordered which is notified to the Authority by an authorised motor vehicle importer or motor vehicle dealer, and is accepted by the Authority subject to such terms which the Authority may prescribe:

Provided that where it results to the Authority that a motor vehicle or motor cycle which is on the list notified to it by an authorised motor vehicle importer or motor vehicle dealer, was not so ordered or imported, the Authority shall consider the said motor vehicle or motor cycle not be registered in terms of these subarticles.

(b) payment of registration tax shall be effected when the Authority issues the registration certificate:

Provided that no payment shall be accepted by the Authority beyond the stipulated date, in which case the Authority shall automatically de-register any vehicle and its re-registration shall be regulated under the terms of this Act.

(c) Where, notwithstanding the registration effected in terms of paragraph (a), an authorized motor vehicle importer or motor vehicle dealer opts to have the registration of a motor vehicle or motor cycle regulated by this Act, the Authority shall de-register the said vehicle and re-register it under the terms of this Act.”.

29. The First Schedule to the principal Act shall be substituted by the following new Schedule:

Substitution of
the First
Schedule to the
principal Act.

**"FIRST SCHEDULE
[Article 6(1)]**

**Category A - Motor vehicles used for the carriage of passengers and
comprising more than eight seats in addition to the driver's seat (M2 and M3)**

VERA Code No.	Goods	Rate of Tax Percentage of RV
1.021.000	1. Scheduled buses:	
1.021.001	1.1 new	0%
1.021.002	1.2 used	6%
1.022.000	2. Unscheduled buses, coaches, trackless trains open-top buses, double deckers and amphibious motor vehicles	
1.022.001	2.1 new	0%
1.022.002	2.2 used	24%
1.023.000	3. Minibuses for the transport of passengers against payment	
1.023.001	3.1 new	0%
1.023.002	3.2 used	21%
1.024.000	4. Midibuses and private minibuses with engine:	
1.024.001	4.1 of a cylinder capacity not exceeding 1500cc	50.5%
1.024.002	4.2 of a cylinder capacity exceeding 1500cc	60%
1.025.000	5. Other (excluding electric vehicles):	
1.025.001	5.1 Vans for the transport of eleven persons, including the driver and tail-lift vans:	
1.025.010	5.1.1 for use to transport passengers against payment:	
1.025.011	5.1.1.1 new	0%
1.025.012	5.1.1.2 used	21%
1.025.020	5.1.2 other motor vehicles with engine:	
1.025.021	5.1.2.1 of a cylinder capacity not exceeding 1500cc	50.5%
1.025.022	5.1.2.2 of a cylinder capacity exceeding 1500cc	60%
1.025.050	5.2 Other	60%
1.026.100	6. Electric vehicles:	
1.026.110	6.1 battery driven electric vehicles	0%
1.026.120	6.2 petrol (or diesel) electric hybrid vehicles:	
1.026.121	6.2.1 scheduled buses:	
1.026.122	6.2.1.1 new	0%
1.026.123	6.2.1.2 used	2%
1.026.131	6.2.2. other	16.5%

Category B – Other motor vehicles

1. Taxicars	20%
1.1. New	20%
1.2. Used	
1.2.1 having a euro 5 or 4 engine	75%
1.2.2. having a euro 3 engine or less	90%
Where a taxicar, which on its first registration was or is a new motor vehicle, is converted into a private car within 60 months from date of first registration as a taxicar, that vehicle shall be valued by the Authority and there shall be paid on it the registration tax applicable to M1 motor vehicles under the Second Schedule less the 20 per cent already paid on its first registration.	
2. Self-drive motor vehicles for short term hire and chauffeur driven vehicles (new only)	
2.1. Self-drive vehicles with petrol engine	20%
2.1.1. engine capacity not exceeding 1500cc	As per rates for M1 vehicles in the Second Schedule
2.1.2. engine capacity exceeding 1500 cc	20%
2.2. Self-drive vehicles with a diesel engine	20%
2.2.1. engine capacity not exceeding 2000cc	As per rates for M1 vehicles in the Second Schedule
2.2.2. engine capacity exceeding 2000 cc.	20%
2.3. Chauffeur driven vehicles with a petrol engine	20%
2.3.1. engine capacity not exceeding 2000cc	As per rates for M1 vehicles in the Second Schedule
2.3.2. engine capacity exceeding 2000cc	20%
2.4. Chauffeur driven vehicles with a diesel engine	20%
2.4.1. engine capacity not exceeding 3000cc	As per rates for M1 vehicles in the Second Schedule
2.4.2. engine capacity exceeding 3000cc	20%
The above rates in respect of taxicars, self-drive motor vehicles for short term hire and chauffeur driven motor vehicles shall be applicable only until the 31st December, 2009. As from the 1st January, 2010, the applicable rates for all three categories shall be those which apply to M1 motor vehicles under the Second Schedule.	
3. New ambulances and prison vans,	0%

	4. Light weight three-wheeled vehicles having the characteristic of a motor vehicle	48.5%
	5. New Racing cars, go-karts, quad bikes and motor cycles not suitable to be used on the road	6.5%
	6. Used ambulances, prison vans	21%
	7. Used light weight three-wheeled vehicles having the characteristic of a motor vehicle	48.5%
	8. Used Racing cars, go-karts, quad bikes and motor cycles not suitable to be used on the road	6.5%
	9. Caravans or motor homes, whether new or used	50%
	10. M1 motor vehicles with an age of 50 years or over from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.032.082	10.1 not exceeding 1000cc	11%
1.032.182	10.2 exceeding 1000cc but not exceeding 1300	11%
1.032.282	10.3 exceeding 1300cc but not exceeding 1500	11%
1.032.382	10.4 exceeding 1500cc but not exceeding 1800	16.5%
1.032.482	10.5 exceeding 1800cc but not exceeding 2000	16.5%
1.032.582	10.6 exceeding 2000cc but not exceeding 2500	16.5%
1.032.682	10.7 exceeding 2500cc but not exceeding 3000	16.5%
1.032.782	10.8 exceeding 3000cc	16.5%
	11. M1 motor vehicles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.032.083	11.1 not exceeding 1000cc	25.5%
1.032.183	11.2 exceeding 1000cc but not exceeding 1300	25.5%
1.032.283	11.3 exceeding 1300cc but not exceeding 1500	26.5%
1.032.383	11.4 exceeding 1500cc but not exceeding 1800	30%
1.032.483	11.5 exceeding 1800cc but not exceeding 2000	32.5%
1.032.583	11.6 exceeding 2000cc but not exceeding 2500	37.5%
1.032.683	11.7 exceeding 2500cc but not exceeding 3000	37.5%
1.032.783	11.8 exceeding 3000cc	37.5%
	12. Motor cycles with an age of 50 years or over from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.111.022	12.1 not exceeding 50cc	6.5%
1.112.032	12.2 exceeding 50cc but not exceeding 125cc	6.5%
1.112.042	12.3 exceeding 125cc but not exceeding 250cc	6.5%
1.113.002	12.4 exceeding 250cc but not exceeding 500cc	6.5%
1.114.002	12.5 exceeding 500cc but not exceeding 800cc	6.5%
1.115.002	12.6 exceeding 800cc	
	13. Motor cycles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.111.023	13.1 not exceeding 50cc	14.5%
1.112.033	13.2 exceeding 50cc but not exceeding 125cc	14.5%

1.112.043	13.3 exceeding 125cc but not exceeding 250cc	21%
1.113.003	13.4 exceeding 250cc but not exceeding 500cc	21%
1.114.003	13.5 exceeding 500cc but not exceeding 800cc	21%
1.115.003	13.6 exceeding 800cc	21%
	14. Hearses (new only)	
	14.1 Up to the 31st March, 2009	0%
	14.2 Thereafter	30%

Category C - Motor vehicles used for the transport of goods (N1, N2 and N3)

	1. Dumpers designed for off-highway use:	
1.041.001	1.1 Light Dumpers:	
1.041.002	2.1.1 new	0%
1.041.003	2.1.2 used	0%
1.042.001	1.2 Other:	
1.042.010	1.2.1 Chassis fitted with engine and cab	57.5%
		but not less than €3,447 per vehicle
1.042.020	1.2.2 Other	57.5%
		but not less than €3,750 per vehicle
	2. Other (petrol, diesel or other):	
1.043.000	2.1 Vehicles with a g.v.w. not exceeding 3.5 tonnes:	
1.043.001	2.1.1 Chassis fitted with engine and cab	
1.043.010	2.1.1.1 New	57.5%
1.043.020	2.1.1.2 Other	57.5%
		but not less than €3,447 per vehicle
1.043.030	2.1.2 Other:	
1.043.040	2.1.2.1 New	57.5%
1.043.050	2.1.2.2 Other:	
1.043.051	2.1.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.043.052	2.1.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5%
		but not less than €629 per vehicle

1.043.053	2.1.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €1,712 per vehicle
1.043.054	2.1.2.2.2 other	57.5% but not less than €3,447 per vehicle
1.044.000	2.2. Vehicles with a g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes:	
1.044.010	2.2.1 Chassis fitted with engine and cab	
1.044.020	2.2.1.1 New	57.5%
1.044.030	2.2.1.2 Other	57.5% but not less than €3,447 per vehicle
1.044.040	2.2.2 Other:	
1.044.050	2.2.2.1 New	57.5%
1.044.060	2.2.2.2 Other:	
1.044.061	2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.044.062	2.2.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €629 per vehicle
1.044.063	2.2.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €1,712 per vehicle
1.044.064	2.2.2.2.2 other	57.5% but not less than €3,447 per vehicle
1.045.000	2.3 Vehicles with a g.v.w. exceeding 5 tonnes but not exceeding 12 tonnes:	
1.045.001	2.3.1 Chassis fitted with engine and cab:	
1.045.011	2.3.1.1 New.....	24%
1.045.020	2.3.1.2 Other.....	57.5% but not less than €3,447 per vehicle
1.045.030	2.3.2 Other:	
1.045.041	2.3.2.1 New.....	24%
1.045.050	2.3.2.2 Other:	
1.045.051	2.3.2.2.1 classic, vintage and veteran vehicles certified authentic by an approved body:	

1.045.052	2.3.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €1,258 per vehicle
1.045.053	2.3.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €3,424 per vehicle
1.045.054	2.3.2.1.2 other	57.5% but not less than €6,895 per vehicle
1.046.000	2.4 Vehicles with a g.v.w. exceeding 12 tonnes:	
1.046.001	2.4.1 Chassis fitted with engine and cab:	
1.046.011	2.4.1.1 New	24%
1.046.020	2.4.1.2 Other	57.5% but not less than €4,403 per vehicle
1.046.030	2.4.2 Other:	
1.046.041	2.4.2.1 New	24%
1.046.050	2.4.2.2 Other:	
1.046.051	2.4.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.046.052	2.4.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €1,363 per vehicle
1.046.053	2.4.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €3,692 per vehicle
1.046.054	2.4.2.2.2 other	57.5% but not less than €6,895 per vehicle
	3. Other (excluding electric vehicles):	
1.047.010	3.1 Chassis fitted with engine and cab	57.5%
1.047.020	3.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5%
1.047.030	3.3 Other:	
1.047.040	3.3.1 New	57.5%

1.047.050	3.3.2 Other	57.5% but not less than €7,431 per vehicle
1.047.060	3.3.3. New tipper trucks, with a g.v.w. exceeding 5 tonnes	0%
1.047.070	3.3.4 New refuse disposal trucks with a g.v.w. exceeding 5 tonnes	0%
1.047.080	3.3.5. New road tankers and bowsers with a g.v.w. exceeding 5 tonnes	0%
1.048.000	4. Electric vehicles:	
1.048.010	4.1 battery driven electric vehicles.....	0%
1.048.020	4.2 petrol (or diesel) electric hybrid vehicles.....	16.5%

Category D – Tractors

1.011.000	1. Pedestrian controlled tractors	0%
1.012.000	2. Road tractors for semi-trailers	0%
1.013.000	3. Track-laying tractors	0%
1.014.000	4. Other	0%

Category E - Special purpose motor vehicles (for example, aircraft towing tractor, asphalt finisher, baby kart, backhoe loader bulldozer, car transporter, cesspit emptier, cesspool emptier, cherry picker, con mixer with hiab, concrete mixer, concrete pump, core cutter, crane, crew cab, dental bus, digger drilling machine, elevating platform, excavator, fire engine, fork-lift truck, grader, hook loader, ice cream kiosk, ice resurfacers, ladder vehicle, line painter, loading shovel, mechanical shovel midibus, milling machine, mini shovel, mobile cinema, mobile generator, mobile kiosk, mobile laboratory, mobile workshop, mowing machine, recovery truck, recovery vehicle, road roller, road scarifier, road surfacer, road sweeper, scissor lift platform, skid steer loader, snow plough, station tractor, street cleaner, tail-lift, tar sprayer, truck w/ hydraulic lift, tow truck, tow truck w/hiab, tower ladder, tower wagon, tractor excavator, trenching machine, truck with workshop, tug master, vacuvator truck, wheel loader, x-ray machine):0%

In all cases the vehicle must not be a goods carrying vehicle.

Other motor vehicles

1.091.000	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%
1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%".

Substitution of
the Second
Schedule to the
principal Act.

30. The Second Schedule to the principal Act shall be substituted by the following new Schedule:

"SECOND SCHEDULE (Article 6)

Registration tax to be paid on the registration of M1 motor vehicles and quadricycles (including electric and hybrid electric motor vehicles)

The amount of registration tax to be paid on the registration of M1 motor vehicles, whether new or used, of motor cycles and of quad bikes shall be in accordance with the following tables:

M1 motor vehicles

Petrol-engined

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.25%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.27%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	0.25% x CO ₂ x RV	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	0.27% x CO ₂ x RV	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.005g/km but not exceeding 0.025g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.18%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.21%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.24%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.27%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.29%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.32%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.35%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.38%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.025g/km but not exceeding 0.035g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.20%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.23%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.26%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.29%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.32%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.35%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.38%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.41%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.035g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.21%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.24%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.27%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.30%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.34%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.37%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.40%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.43%	More than 4770mm	length x RV x 0.0034%

Minimum tax applicable to used M1 motor vehicles and quadricycles (including electric and hybrid electric motor vehicles) imported from third countries in terms of article 6(2) of this Act

Vehicle's age (yrs)*	0	1	2	3	4	5	6	7
CO₂						€	€	€
0g/km up to and including 100g/km						1,500	1,680	1,882
More than 100g/km up to and including 130g/km						1,800	2,016	2,258
More than 130g/km up to and including 140g/km						2,000	2,240	2,509
More than 140g/km up to and including 150g/km						3,500	3,920	4,390
More than 150g/km up to and including 180g/km						4,000	4,480	5,018
More than 180g/km up to and including 220g/km						7,000	7,840	8,781
More than 220g/km up to and including 250g/km						12,000	13,440	15,053
More than 250g/km						13,500	15,120	16,934

Vehicle's age (yrs)	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	2,107	2,360	2,644	2,961	3,316	3,714	4,160	
More than 100g/km up to and including 130g/km	2,529	2,832	3,172	3,553	3,979	4,457	4,992	
More than 130g/km up to and including 140g/km	2,810	3,147	3,525	3,948	4,421	4,952	5,546	
More than 140g/km up to and including 150g/km	4,917	5,507	6,168	6,908	7,737	8,666	9,706	
More than 150g/km up to and including 180g/km	5,620	6,294	7,049	7,895	8,843	9,904	11,092	
More than 180g/km up to and including 220g/km	9,834	11,015	12,336	13,817	15,475	17,332	19,412	
More than 220g/km up to and including 250g/km	16,859	18,882	21,148	23,686	26,528	29,712	33,277	
More than 250g/km	18,967	21,243	23,792	26,647	29,844	33,426	37,437	

** The vehicle's age is the age of a vehicle from year of manufacture.*

Used motor vehicles brought over or imported or which had been ordered by authorised vehicle dealers prior to the 3rd November 2008, but which had not yet been registered before the 1st January, 2009, shall be exempt from the minimum tax rates hereof if the said vehicles are registered by the 31st December, 2009.

Motor cycles

Engine capacity	
Not exceeding 50cc	cc x RV x 0.058%
Exceeding 50cc but not exceeding 125cc	cc x RV x 0.059%
Exceeding 125cc but not exceeding 250cc	cc x RV x 0.060%
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.061%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.062%
Exceeding 800cc	cc x RV x 0.063%

Battery electric motor cycle	RV x 1.71%
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Quad bikes

Quad bikes to be used on the road	cc x RV x 0.18%
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Tax rate formula:

(1) Following the application of the relevant tables under the heading "M1 Motor Vehicles", the total amount of the registration tax shall be equal to the sum total of the CO₂ value (g/km – grams per kilometer) multiplied by the registration value (RV) multiplied by the indicated % value, and the total of the length (mm) multiplied by the registration value (RV) multiplied by the indicated % value:

$$(\text{CO}_2 \times \text{RV} \times \text{x}\%) + (\text{length (mm)} \times \text{RV} \times \text{x}\%).$$

(2) Where the CO₂ value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 251g/km.

(3) Where the particulate matter value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.035 g/km.

(4) Where, on the application of paragraph 1 above, the amount of tax on the registration of a used M1 motor vehicle imported from a third country in terms of article 6(2) is less than the minimum applicable to that motor vehicle, the amount of tax due on the registration of that vehicle shall be the minimum applicable to that vehicle as established in the table bearing the heading "Minimum Tax applicable to used M1 motor vehicles imported from a third country in terms of article 6(2)".

(5) For hybrid vehicles the CO₂ value shall be the combined level of amount of carbon dioxide (CO₂) emissions from a combination of the electric motor and internal combustion engine contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for

the type of vehicle concerned. Otherwise, it shall be the combined level of carbon dioxide (CO₂) contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for the type of vehicle concerned.

Hybrid vehicles

The rate of registration tax payable on hybrid vehicles shall be based on the tables for M1 motor vehicles but the CO₂ value as provided in the Certificate of Conformity shall be reduced by 20%.

Tax on converted exempted or partly-exempted M1 motor vehicles and motor cycles and self-drive and chauffeur driven motor vehicles

(1) Where an M1 motor vehicle or a motor cycle which, upon registration, had been exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a full registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle.

(2) Where an M1 motor vehicle or a motor cycle which, upon registration, had been partly exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(3) Where an M1 motor vehicle which has been registered as a self-drive motor vehicle with a registration mark having two letters followed by the letter K is converted within thirty-six months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(4) Where an M1 motor vehicle which has been registered as a chauffeur driven motor vehicle with a registration mark having one letter followed by the letters GY is converted within sixty months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle."

Substitution of
the Third
Schedule to the
principal Act.

31. The Third Schedule to the principal Act shall be substituted by the following new Schedule:

**"THIRD SCHEDULE
(Article 17A)**

Registration tax for provisionally registered vehicles

Product	Rate of tax
Temporary registered vehicles	€232".

Substitution of
the Fourth
Schedule to the
principal Act.

32. The Fourth Schedule to the principal Act shall be substituted by the following new Schedule:

**"FOURTH SCHEDULE
(Articles 8, 10)**

Circulation licence fees leviable annually in respect of motor vehicle licences

These fees may only be amended with the concurrence of the Minister responsible for finance. The fees levied shall be on account of the Government.

For the purpose of this Schedule, "year" means a calendar year from the year of manufacture of a motor vehicle.

1. Annual Circulation Licence fees for M1 motor vehicles registered on the 1st January, 2009 and thereafter (excluding those in item 6), and self-drive vehicles for short term hire with an engine capacity exceeding 1500cc in respect of vehicles with a petrol engine and exceeding 2000cc in respect of vehicles with a diesel engine and chauffeur driven vehicles with an engine capacity exceeding 2000cc in respect of vehicles with a petrol engine and exceeding 3000cc in respect of vehicles with a diesel engine.

Petrol-engined

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378
More than 220g/km up to and including 250g/km	350	350	350	350	350	438	481	529
More than 250g/km	500	500	500	500	500	625	688	756

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	183	201	221	244	268	295	324	
More than 130g/km up to and including 140g/km	200	220	242	266	292	322	354	
More than 140g/km up to and including 150g/km	233	256	282	310	341	375	413	
More than 150g/km up to and including 180g/km	299	329	362	399	438	482	531	
More than 180g/km up to and including 220g/km	416	458	503	554	609	670	737	
More than 220g/km up to and including 250g/km	582	641	705	775	853	938	1,032	
More than 250g/km	832	915	1,007	1,107	1,218	1,340	1,474	

Diesel-engined with particulate matters of 0g/km up to and including 0.005g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378
More than 220g/km up to and including 250g/km	350	350	350	350	350	438	481	529
More than 250g/km	500	500	500	500	500	625	688	756

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	183	201	221	244	268	295	324	
More than 130g/km up to and including 140g/km	200	220	242	266	292	322	354	
More than 140g/km up to and including 150g/km	233	256	282	310	341	375	413	
More than 150g/km up to and including 180g/km	299	329	362	399	438	482	531	
More than 180g/km up to and including 220g/km	416	458	503	554	609	670	737	
More than 220g/km up to and including 250g/km	582	641	705	775	853	938	1,032	
More than 250g/km	832	915	1,007	1,107	1,218	1,340	1474	

Diesel-engined with particulate matters exceeding 0.005g/km but not exceeding 0.025g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	105	105	105	105	105	131	144	159
More than 100g/km up to and including 130g/km	116	116	116	116	116	144	159	175
More than 130g/km up to and including 140g/km	126	126	126	126	126	158	173	191
More than 140g/km up to and including 150g/km	147	147	147	147	147	184	202	222
More than 150g/km up to and including 180g/km	189	189	189	189	189	236	260	286
More than 180g/km up to and including 220g/km	263	263	263	263	263	328	361	397
More than 220g/km up to and including 250g/km	368	368	368	368	368	459	505	556
More than 250g/km	525	525	525	525	525	656	722	794

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	175	192	211	233	256	281	309	
More than 100g/km up to and including 130g/km	192	211	233	256	281	309	340	
More than 130g/km up to and including 140g/km	210	231	254	279	307	338	371	
More than 140g/km up to and including 150g/km	245	269	296	326	358	394	433	
More than 150g/km up to and including 180g/km	314	346	380	419	460	506	557	
More than 180g/km up to and including 220g/km	437	480	528	581	639	703	774	
More than 220g/km up to and including 250g/km	611	673	740	814	895	985	1,083	
More than 250g/km	873	961	1,057	1,163	1,279	1,407	1,547	

Diesel-engined with particulate matters exceeding 0.025g/km but not exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	110	110	110	110	110	138	152	167
More than 100g/km up to and including 130g/km	121	121	121	121	121	152	167	183
More than 130g/km up to and including 140g/km	132	132	132	132	132	165	182	200
More than 140g/km up to and including 150g/km	154	154	154	154	154	193	212	233
More than 150g/km up to and including 180g/km	198	198	198	198	198	248	273	300
More than 180g/km up to and including 220g/km	276	276	276	276	276	345	379	417
More than 220g/km up to and including 250g/km	386	386	386	386	386	482	531	584
More than 250g/km	551	551	551	551	551	689	758	834

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	183	202	222	244	269	295	325	
More than 100g/km up to and including 130g/km	202	222	244	269	295	325	357	
More than 130g/km up to and including 140g/km	220	242	266	293	322	354	390	
More than 140g/km up to and including 150g/km	257	282	311	342	376	414	455	
More than 150g/km up to and including 180g/km	330	363	400	439	483	532	585	
More than 180g/km up to and including 220g/km	459	504	555	610	671	739	812	
More than 220g/km up to and including 250g/km	642	706	777	855	940	1034	1137	
More than 250g/km	917	1009	1110	1221	1343	1477	1625	

Diesel-engined with particulate matters exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	116	116	116	116	116	145	159	175
More than 100g/km up to and including 130g/km	127	127	127	127	127	159	175	193
More than 130g/km up to and including 140g/km	139	139	139	139	139	174	191	210
More than 140g/km up to and including 150g/km	162	162	162	162	162	203	223	245
More than 150g/km up to and including 180g/km	208	208	208	208	208	260	287	315
More than 180g/km up to and including 220g/km	289	289	289	289	289	362	398	438
More than 220g/km up to and including 250g/km	405	405	405	405	405	506	557	613
More than 250g/km	579	579	579	579	579	724	796	875

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	193	212	233	256	282	310	341	
More than 100g/km up to and including 130g/km	212	233	256	282	310	341	375	
More than 130g/km up to and including 140g/km	231	254	280	308	338	372	409	
More than 140g/km up to and including 150g/km	270	297	326	359	395	434	478	
More than 150g/km up to and including 180g/km	347	381	419	461	508	558	614	
More than 180g/km up to and including 220g/km	481	530	583	641	705	775	853	
More than 220g/km up to and including 250g/km	674	742	816	897	987	1086	1194	
More than 250g/km	963	1059	1165	1282	1410	1551	1706	

2. Annual Circulation Licence fees for M1 motor vehicle registered before the 1st January, 2009 (excluding those in item 6), caravans, motor-homes, taxis and self-drive vehicles for short term hire with an engine capacity not exceeding 1500cc in respect of vehicles with a petrol engine and not exceeding 2000cc in respect of vehicles with a diesel engine and chauffeur driven vehicles with an engine capacity not exceeding 2000cc in respect of vehicles with a petrol engine and not exceeding 3000cc in respect of vehicles with a diesel engine.

Petrol-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	75	75	75	75	75	75	75	86
Class 2 (more than 1300cc up to and including 1449cc)	100	100	100	100	100	100	100	114
Class 3 (more than 1449cc up to and including 1500cc)	115	115	115	115	115	115	115	131
Class 4 (more than 1500cc up to and including 1800cc)	120	120	120	120	120	120	120	137
Class 5 (more than 1800cc up to and including 2000cc)	200	200	200	200	200	200	200	228
Class 6 (more than 2000cc)	370	370	370	370	370	370	370	422

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	87	88	89	91	92	93	95	96
Class 2 (more than 1300cc up to and including 1449cc)	116	117	119	121	123	125	127	128
Class 3 (more than 1449cc up to and including 1500cc)	134	138	141	145	148	152	156	160
Class 4 (more than 1500cc up to and including 1800cc)	142	147	152	157	162	168	174	180
Class 5 (more than 1800cc up to and including 2000cc)	231	235	238	242	246	249	253	257
Class 6 (more than 2000cc)	428	435	441	448	454	461	468	475

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	98	99	101	102				
Class 2 (more than 1300cc up to and including 1449cc)	130	132	134	136				
Class 3 (more than 1449cc up to and including 1500cc)	164	168	172	176				
Class 4 (more than 1500cc up to and including 1800cc)	186	193	200	207				
Class 5 (more than 1800cc up to and including 2000cc)	261	265	269	273				
Class 6 (more than 2000cc)	482	490	497	504				

Diesel-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	83	83	83	83	83	83	83	94
Class 2 (more than 1300cc up to and including 1449cc)	110	110	110	110	110	110	110	125
Class 3 (more than 1449cc up to and including 1500cc)	127	127	127	127	127	127	127	144
Class 4 (more than 1500cc up to and including 1800cc)	132	132	132	132	132	132	132	150
Class 5 (more than 1800cc up to and including 2000cc)	220	220	220	220	220	220	220	251
Class 6 (more than 2000cc)	407	407	407	407	407	407	407	464

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	95	97	98	100	101	103	104	106
Class 2 (more than 1300cc up to and including 1449cc)	127	129	131	133	135	137	139	141
Class 3 (more than 1449cc up to and including 1500cc)	148	152	155	159	163	167	171	176
Class 4 (more than 1500cc up to and including 1800cc)	156	161	167	173	179	185	191	198
Class 5 (more than 1800cc up to and including 2000cc)	255	258	262	266	270	274	278	283
Class 6 (more than 2000cc)	471	478	485	492	500	507	515	523

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	108	109	111	112				
Class 2 (more than 1300cc up to and including 1449cc)	143	146	148	150				
Class 3 (more than 1449cc up to and including 1500cc)	180	185	189	194				
Class 4 (more than 1500cc up to and including 1800cc)	205	212	220	227				
Class 5 (more than 1800cc up to and including 2000cc)	287	291	295	300				
Class 6 (more than 2000cc)	531	538	547	555				

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Not exceeding 50cc	56	57	58	58	59	60	61	62
Exceeding 50cc but not exceeding 125cc	58	59	60	61	62	63	63	64
Exceeding 125cc but not exceeding 250cc	63	63	64	65	66	67	68	69
Exceeding 250cc but not exceeding 500cc	65	66	67	68	69	70	71	72
Exceeding 500cc but not exceeding 800cc	67	68	69	70	71	72	73	74
Exceeding 800cc	69	70	71	72	73	75	76	77
Battery/electric motorcycle	11	11	12	12	12	12	12	12
Quad bikes	84	85	86	88	89	90	92	93

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Not exceeding 50cc	63	64	65	66				
Exceeding 50cc but not exceeding 125cc	65	66	67	68				
Exceeding 125cc but not exceeding 250cc	70	71	73	74				
Exceeding 250cc but not exceeding 500cc	73	74	75	76				
Exceeding 500cc but not exceeding 800cc	75	77	78	79				
Exceeding 800cc	78	79	80	82				
Battery/electric motorcycle	13	13	13	13				
Quad bikes	94	96	97	99				

- €
5. For the use of an ambulance, prison van or hearse 95
6. For the use of an M1 motor vehicles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority
- Petrol-engined:
- (i) up to and including 1300cc 38
- (ii) more than 1300cc up to and including 1449cc 50
- (iii) more than 1449cc up to and including 1500cc 58
- (iv) more than 1500cc up to and including 1800cc 60
- (v) more than 1800cc up to and including 2000cc 100
- (vi) more than 2000 c.c. 185

Diesel-engined:

(i) up to and including 1300cc	42
(ii) more than 1300cc up to and including 1449cc	55
(iii) more than 1449cc up to and including 1500cc	64
(iv) more than 1500cc up to and including 1800cc	66
(v) more than 1800cc up to and including 2000cc	110
(vi) more than 2000 c.c.	204
7. For the use of goods vehicles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority	93
8. For the use of motor cycles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority	
(i) up to and including 50cc	25
(ii) more than 50cc up to and including 125cc	26
(iii) more than 125cc up to and including 250cc	28
(iv) more than 250cc up to and including 500cc	29
(v) more than 500cc up to and including 800cc	30
(vi) more than 800 c.c.	31
9. For the use of special purpose vehicles	
Vehicle gross weight	
up to and including 3,500	185
more than 3,500 up to and including 5,000	185
more than 5,000 up to and including 11,999	185
more than 11,999	185
10. For the use of a tractor/tractor-trailer combination, <i>per annum</i> :	

No. of axles	Gross Combined Weight Kgs	Driving axle(s) with air suspension or recognized systems	Other driving axle(s) suspension systems
		€	€
2+1	up to 11,999	93.15	93.15
	from 12,000 to 13,999	93.15	93.15
	from 14,000 to 15,999	93.15	93.15
	from 16,000 to 17,999	93.15	93.15
	from 18,000 to 19,999	93.15	93.15
	from 20,000 to 21,999	93.15	93.15
	from 22,000 to 22,999	93.15	97.80
	from 23,000 to 24,999	97.00	177.00
2+2	25,000 and over	177.00	307.45
	from 23,000 to 24,999	93.15	93.15
	from 25,000 to 25,999	93.15	116.45
	from 26,000 to 27,999	116.45	170.00
	from 28,000 to 28,999	170.00	204.95
	from 29,000 to 30,999	204.95	335.40
	from 31,000 to 32,999	335.40	465.85
	from 33,000 to 35,999	465.85	708.10
2+3	36,000 and over	465.85	708.10
	from 36,000 to 37,999	370.35	517.10
3+2	38,000 and over	517.10	701.10
	from 36,000 to 37,999	328.40	454.20
	from 38,000 to 39,999	454.20	628.90
3+3	40,000 and over	628.90	929.40
	from 36,000 to 37,999	186.35	225.95
	from 38,000 to 39,999	225.95	337.75
3+4	40,000 and over	337.75	535.75
4+3	40,000 and over	337.75	535.75

11. For the use of N1, N2 and N3 motor vehicles, excluding tractors/tractor trailer combinations and special purpose vehicles, *per annum*:

No. of axles	Gross Vehicle Weight Kgs	Driving axle(s) with air suspension or recognized equivalent	Other driving axle(s) suspension systems
		€	€
2	Up to 3,500	185	185
	from 3,501 to 5,000	185	185
	from 5,001 to 11,999	185	185
	from 12,000 to 12,999	185	185
	from 13,000 to 13,999	185	185
	from 14,000 to 14,999	185	185
	15,000 and over	230	370
3	from 15,000 to 16,999	185	185
	from 17,000 to 18,999	185	185
	from 19,000 to 20,999	210	210
	from 21,000 to 22,999	210	300
	from 23,000 to 24,999	295	460
25,000 and over	295	460	

4	from 23,000 to 24,999	205	210
	from 25,000 to 26,999	205	320
	from 27,000 to 28,999	320	510
	from 29,000 to 30,999	510	740
5	31,000 and over	510	740
	32,000 and over	510	740

€

- 12.** For the use of M2 and M3 vehicles for hire of reward, *per annum* -
- | | |
|---|--------|
| (1) Route buses to be used for scheduled services only | 23.25 |
| (2) Route buses to be used for scheduled and unscheduled services | 81.45 |
| (3) Coaches, trackless trains, open-top buses | 465.85 |
| (4) Minibuses | 135.10 |
| (5) Vans with tail-lift | 135.10 |
| (6) White-window vans | 86.15 |

- 13.** For the use of other M2 and M3 vehicles, *per annum* -

M2 and M3 motor vehicles	Engine cubic capacity	Circulation licence fee
	up to and including 1500cc	€69.85
	more than 1500cc up to and including 1800cc	€104.80
	more than 1800cc up to and including 2000cc	€174.70
	more than 2000cc and over	€349.40

- 14.** For the use of a battery driven electric moped €00.00

- 15.** For the use of any kind of agricultural tractor or machine intended and used solely for agricultural purposes, *per annum* €11.65

- 16.** For the use of a motor vehicle registered before the 1st January, 2009 to be used for long term hire (until the 31st December, 2013; thereafter they shall be charged the rates applicable to M1 vehicles under item 2 in respect to M1 vehicles; the rates applicable to motor cycles under item 3 in respect to motor cycles, and the rates applicable to goods carrying vehicles under item 11 in respect to goods carrying vehicles):

M1 motor vehicles	Engine cubic capacity	Circulation licence fee
	up to and including 1300cc	€69.85
	more than 1300cc up to and including 1500cc	€93.15
	more than 1500cc up to and including 1800cc	€104.80
	more than 1800cc up to and including 2000cc	€174.70
	more than 2000cc and over	€349.40

Motor cycles	€46.55
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Goods carrying vehicles with a g.v.w. of less than 15 tonnes.....	€93.15
Goods carrying vehicles with a g.v.w. of 15 tonnes and over	€185

17. For the use of an electric motor vehicle, excluding motor cycles €75".

Deletion of the Fifth Schedule to the principal Act.

33. The Fifth Schedule to the principal Act is hereby deleted.

Passed by the House of Representatives at Sitting No. 105 of the 28th April, 2009.

LOUIS GALEA
Speaker

PAULINE ABELA
Clerk to the House of Representatives

Nagħti l-kunsens tiegħi.

(L.S.)

GEORGE ABELA
President

30 ta' April, 2009

ATT Nru VI ta' l-2009

ATT li jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur (Kap. 368).

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

1. (1) It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2009 li jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, u għandu jinqara u jiftiehem haġa waħda ma' l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

Titolu fil-qosor.
Kap. 368.

(2) Dan l-Att għandu jidhol fis-seħħ fl-1 ta' Jannar, 2009.

2. It-titolu twil ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tat-titolu twil ta' l-Att prinċipali.

"Biex jipprovdi għar-registrazzjoni u liċenzjar ta' vetturi bil-mutur f'Malta".

3. L-artikolu 1 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda ta' l-artikolu 1 ta' l-Att prinċipali.

"**1.** It-titolu fil-qosor ta' dan l-Att huwa l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur.".

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

4. L-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif
gej:

(a) minnufih wara t-tifsira "Awtorità" għandhom jizjeddu t-
tifsiriet godda li ġejjin:

"Bord ta' l-Appelli dwar it-Trasport" tfisser il-Bord ta' Appelli dwar it-Trasport imwaqqaf taht l-Att dwar Awtorità dwar it-Trasport ta' Malta;

"ċertifikat" tfisser iċ-ċertifikat ta' reġistrazzjoni maħruġ skond id-disposizzjonijiet ta' l-artikolu 14;

"ċertifikat ta' konformità" tfisser ċertifikat ta' konformità maħruġ mill-manifattur ta' vettura bil-mutur skond kull disposizzjoni tal-liġi ta' Stat Membru li tittrasponi d-Direttiva 70/156 KEE, kif emendata;

"Direttiva 70/156/KEE" tfisser id-Direttiva tal-Kunsill 70/156/KEE tas-6 ta' Frar 1970 dwar l-approssimazzjoni tal-liġijiet tal-Istati Membri li għandhom x'jaqsmu mal-approvazzjoni tat-tip ta' vetturi bil-mutur u l-karrijiet tagħhom;

"Direttiva 70/220/KEE" tfisser id-Direttiva tal-Kunsill 70/220/KEE ta' l-20 ta' Marzu, 1970 dwar l-approssimazzjoni tal-liġijiet ta' l-Istati Membri li għandhom x'jaqsmu ma' miżuri li għandhom jittiehdu kontra t-tniġġis ta' l-arja b'emissjonijiet minn gassijiet ta' vetturi b'mutur *positive-ignition* kif emendata;

"Direttiva 80/1268/KEE" tfisser id-Direttiva tal-Kunsill 80/1268/KEE tas-16 ta' Diċembru 1980 relatata mal-emissjonijiet tad-dijossidu tal-karbonju u l-konsum tal-*fuel* minn vetturi b'mutur;

"Direttiva 98/69/KE" tfisser id-Direttiva 98/69/KE tal-Parlament Ewropew u tal-Kunsill tat-13 ta' Ottubru, 1998 dwar il-miżuri li għandhom jittiehdu kontra tniġġis ta' l-arja b'emissjonijiet minn vetturi bil-mutur kif emendata;

"dritt għal liċenza ta' ċirkolazzjoni" tfisser id-dritt imħallas fuq il-liċenzjar ta' vettura bil-mutur u kull sena wara l-ewwel hlaq;

"emissjonijiet CO₂" tfisser il-livell ta' emissjonijiet ta' dijossidu tal-karbonju għal vettura mkejjet skond id-Direttiva 80/1268/KEE kif emendata u li jkun jinsab fiċ-ċertifikat tal-KE ta' approvazzjoni tat-tip jew fiċ-ċertifikat tal-KE ta' konformità rilevanti, u fejn il-vettura ma' tkunx tat-tip approvat, għal dik il-

vettura partikolari l-livell ta' emissjonijiet li jkun jinsab f'dokument aċċettabbli għall-Awtorità, kif preskritt f'regolamenti, li jkun juri livell ta' emissjonijiet komparabbli ma' dak li jinsab fl-Anness VIII tad-Direttiva 70/156/KEE, kif emendata;"

(b) fit-tifsira "fattura" minflok il-kliem "minn bejjeġh" għandhom jidhlu l-kliem "mill-manifattur jew mill-aġent awtorizzat tal-manifattur", u minnufih wara dik it-tifsira għandha tiżdied it-tifsira ġdida li ġejja:

" "importata f'Malta" tfisser id-dhul f'Malta ta' vettura bil-mutur minn pajjiż terz;"

(ċ) minnufih wara t-tifsira "karrozzi bil-mutur u vetturi oħra bil-mutur iddisinjati prinċipalment għall-garr ta' persuni" għandha tidhol it-tifsira ġdida li ġejja:

" "kwadriċikletta" tfisser vettura bil-mutur b'erba' roti li l-piż tagħha, meta ma tkunx mgħobbija, ma jkunx ta' iżjed minn 400 kilogramma, jew 550 kilogramma jekk il-vettura tkun ser tintuża għall-garr ta' merkanzija, mhux inkluż it-toqol tal-batteriji fil-każ ta' vetturi li jaħdmu bl-elettriku, u li jkollha qawwa massima netta fil-makna tagħha li ma tkunx ta' iżjed minn 15kW;"

(d) it-tifsira "*limousine*" għandha tiġi sostitwita b'dan li ġej:

" "*limousine*" tfisser vettura ta' lussu li għorr il-passiġġieri li jew ikollha *chassis* jew bażi tar-roti mtawwal, jew tkun sedan li l-manifattur tagħha jmxxiha bħala vettura ta' lussu;"

(e) minnufih wara t-tifsira "*limousine*" kif sostitwita għandhom jiżdiedu t-tifsiriet ġodda li ġejjin:

" "materja partikolata" tfisser emissjonijiet partikolati gġenerati minn vetturi bil-mutur b'makna *diesel* kif imkejla skond id-Direttiva 70/220/KEE, kif emendata;

"miġjuba f'Malta" tfisser id-dhul f'Malta ta' vettura bil-mutur minn Stat Membru u li tpoġġiet f'ċirkolazzjoni hielsa f'dak l-Istat Membru qabel ma ddaħlet f'Malta;"

(f) minnufih wara t-tifsira "Ministru" għandhom jiżdiedu t-tifsiriet ġodda li ġejjin:

" "*motor cycle*" tfisser vettura b'żewġ roti b'*sidecar* jew mingħajr *sidecar* iffittjata b'makna ċilindrata ta' aktar minn 50 cm³ tat-tip ta' kombustjoni interna u, jew li jkollha veloċità

massima diżinjata ta' aktar minn 45 km fis-siegħa, u tinkludi *motor tricycle*;

"pajjiż terz" tfisser pajjiż li mhux Stat Membru";

(g) it-tifsira "persuna stabbilita barra minn Malta" għandha tiġi mħassra u sostitwita bit-tifsira ġdida li ġejja:

" "persuna li għandha r-residenza tagħha f'Malta" tfisser:

Kap. 258.

(a) persuna li tkun inhargitilha karta ta' l-identità skond l-Att dwar il-Karti ta' l-Identità jew persuna li tkun obbligata bil-liġi li jkollha karta ta' l-identità mahruġa skond l-Att dwar il-Karti ta' l-Identità;

(b) persuna, barra minn individwu, li jkollha l-uniku post ta' negozju jew il-post ta' negozju prinċipali tagħha f'Malta";

(h) it-tifsira "Regolament tal-Kunsill (KEE) Nru 684/92" għandha tiġi sostitwita bit-tifsira ġdida li ġejja:

" "Regolament tal-Kunsill (KEE) Nru 684/92" tfisser ir-Regolament tal-Kunsill (KEE) Nru 684/92 tas-16 ta' Marzu 1992 dwar regoli komuni għat-trasport internazzjonali ta' passiġġieri bil-*coach* u bix-xarabank, kif emendat";

(i) it-tifsira "Regolament tal-Kunsill (KE) Nru 11/98" għandha tiġi imħassra u minnufih wara t-tifsira "Regolament tal-Kunsill (KEE) Nru 684/92" għandhom jiżdedu t-tifsiriet ġodda li ġejjin;

" "sid" tfisser il-persuna li żżomm il-vettura bil-mutur, u fejn il-vettura hija soġġetta għal ftehim ta' xiri bin-nifs jew kiri, il-persuna li jkollha fil-pussess tagħha il-vettura taht il-ftehim jew il-kiri;

"Stat Membru" tfisser Stat Membru ta' l-Unjoni Ewropea";

(j) it-tifsira "taxxa" għandha tiġi mħassra u minflok għandha tidhol it-tifsira ġdida li ġejja:

" "taxxa ta' registrazzjoni" tfisser it-taxxa ta' registrazzjoni mitluba u miġbura skond l-artikolu 3 ta' dan l-Att";

(k) minnufih wara t-tifsira "triq" għandha tiżded it-tifsira ġdida li ġejja:

" "tul ta' vettura bil-mutur" tfisser it-tul ta' vettura bil-mutur li jkun jinsab fiċ-ċertifikat ta' konformità, u fejn il-vettura ma tkunx koperta b'ċertifikat b'hal dak, it-tul li jkun jidher f'dokument li jkun aċċettabbli għall-Awtorità u li jkun juri l-ispeċifikazzjonijiet tekniċi tal-vettura;"

(l) fit-tifsira "l-Unjoni Ewropea" minnufih wara l-kelma "Ewropea" għandhom jiżdiedu l-kliem ", u tinkludi n-Norveġja, l-Islanda u Liechtenstein";

(m) it-tifsiriet "valur ta' registrazzjoni" u "valutazzjoni" għandhom jiġu mħassra u minnufih wara t-tifsira "użu privat" għandha tidhol it-tifsira ġdida li ġejja;

" "vettura b'għan speċjali" tfisser vettura li hija ddisinjata, mibnija u addatata unikament jew prinċipalment għall-għanijiet barra minn dawk ta' garr ta' passiġġieri jew merkanzija;"

(n) fit-tifsira "vettura bil-mutur" minflok il-kliem "fl-Ewwel Skeda" għandhom jidhlu l-kliem "fl-Ewwel u t-Tieni Skeda";

(o) minnufih wara t-tifsira "vettura bil-mutur" għandha tiżdied it-tifsira ġdida li ġejja:

" "vettura bil-mutur ġdida" tfisser, għall-finijiet ta' dan l-Att, vettura bil-mutur li qatt ma ġiet registrata qabel f'ebda pajjiż;"

(p) minnufih wara t-tifsira "vettura bil-mutur *self-drive* għal-kirja fit-tul" għandhom jiżdiedu t-tifsiriet godda li ġejjin:

" "vettura bil-mutur proviżorjament registrata mill-Awtorità" tfisser vettura bil-mutur li tingieb f'Malta jew hija manifatturata f'Malta u hija registrata mill-Awtorità bil-ħsieb li tiġi esportata mill-ġdid jew esportata, skond kif ikun il-każ, fi żmien disghin jum -

(a) mid-data tad-dhul originali tagħha f'Malta; jew

(b) mir-rilaxx ta' l-imsemmija vettura minn maħżen ta' depożt, skond id-disposizzjonijiet ta' l-artikolu 20; jew

(ċ) fil-każ ta' vettura manifatturata f'Malta, mid-data ta' meta tiġi proviżorjament registrata mill-Awtorità;

"vettura bil-mutur użata" tfisser vettura bil-mutur li mhijiex vettura bil-mutur ġdida;

"vettura elettrika" tfisser vettura li tiegħu l-forza motriċi tagħha esklużivament minn mutur elettriku, u tinkludi wkoll *motorcycle* elettriku;

"vettura ibrida" tfisser vettura li għandha mill-inqas żewġ konvertituri differenti ta' enerġija u żewġ sistemi differenti ta' hażna ta' enerġija għall-għanijiet tal-propulsjoni tal-vettura;

"vettura M1" tfisser vettura użata għall-ġarr ta' passiġġieri b'sedili mhux iżjed minn tmien persuni minbarra s-sedil tad-*driver*;

"vettura M2" tfisser vettura użata għall-ġarr ta' passiġġieri, b'izjed minn tmien sedili minbarra s-sedil tad-*driver*, u li jkollha l-piż massimu ta' mhux iżjed minn 5 tunnellati;

"vettura M3" tfisser vettura użata għall-ġarr ta' passiġġieri, b'izjed minn tmien sedili minbarra s-sedil tad-*driver*, u li jkollha l-piż massimu ta' iżjed minn 5 tunnellati;

"vettura N1" tfisser vettura użata għall-ġarr ta' merkanzija u li għandha piż massimu ta' mhux iżjed minn 3.5 tunnellati;

"vettura N2" tfisser vettura użata għall-ġarr ta' merkanzija u li għandha piż massimu ta' iżjed minn 3.5 tunnellati iżda mhux iżjed minn 12-il tunnellata;

"vettura N3" tfisser vettura użata għall-ġarr ta' merkanzija u li għandha piż massimu ta' iżjed minn 12-il tunnellata;"

(q) fit-tifsira "karozza tat-tlielaq" il-kliem "karozza tat-tlielaq" għandhom jiġu sostitwiti bil-kliem "vettura tat-tlielaq" u t-tifsira għandha titqiegħed minnufih wara t-tifsira ġdida "vettura N3";

(r) minnufih wara t-tifsira "vetturi misjuqa minn *chauffeur*" għandha tizzied it-tifsira ġdida li ġejja:

" " VR" tfisser il-valur ta' registrazzjoni tal-vettura bil-mutur skond id-disposizzjonijiet ta' l-artikolu 9 ta' dan l-Att."

5. Minnufih wara l-artikolu 2 ta' l-Att prinċipali għandu jizzied l-artikolu ġdid li ġej:

Zieda ta' l-artikolu 2A ġdid ma' l-Att prinċipali.

"Vetturi bil-mutur għandhom jiġu registrati.

2A. (1) L-ebda persuna ma għandu jkollha fil-pussess tagħha jew taħt ir-responsabbiltà tagħha xi vettura bil-mutur li ma tkunx giet irregistrata ma' l-Awtorità u li fuqha t-taxxa ta' registrazzjoni applikabbli ma tkunx tħallset sakemm -

(a) dik il-persuna ma tkunx il-manifattur awtorizzat, aġent jew bejjiegħ tal-vetturi bil-mutur u li l-vettura fil-pussess tagħha jew taħt ir-responsabbiltà tagħha ma tkunx qed tiġi użata fuq it-triq, jew

(b) il-vettura ma tkunx soġġetta għal eżenzjoni taħt dan l-Att.

(2) L-ebda vettura bil-mutur ma għandha tintuza fuq it-triq minghajr liċenza ta' ċirkolazzjoni mahruġa mill-Awtorità sakemm dik il-vettura ma tkunx soġġetta għal eżenzjoni taħt dan l-Att."

6. L-artikolu 3 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 3 ta' l-Att prinċipali.

"Ġbir ta' taxxa.

3. Għandha tiġi mitluba u miġbura mill-Awtorità favur il-Gvern, taxxa ta' registrazzjoni u dritt għal liċenza ta' ċirkolazzjoni bir-rata jew bl-ammont speċifikat f'dan l-Att fuq ir-registrazzjoni u l-liċenzjar ta' -

(a) kull vettura bil-mutur importata jew miġjuba f'Malta, u

(b) kull vettura bil-mutur manifatturata f'Malta,

sakemm il-vettura bil-mutur ma tkunx soġġetta għal xi eżenzjoni taħt dan l-Att."

Żieda ta' artikolu ġdid 3A ma' l-Att prinċipali.

7. Minnufih wara l-artikolu 3 ta' l-Att prinċipali għandu jiżdid l-artikolu ġdid li ġej 3A:

"Ċertifikat ta' konformità.

3A. Kull vettura bil-mutur importata jew miġjuba f'Malta jew manifatturata f'Malta għandha, sakemm ma jkunx ġie ordnat mod ieħor mill-Awtorità, ikollha magħha ċertifikat ta' konformità maħruġ mill-manifattur, jew xi dokument ieħor simili u ekwivalenti fir-rigward tal-vettura bil-mutur bħala prova li hi konformi mal-htigiet kollha rilevanti dwar l-approvazzjoni tat-tip li l-Awtorità tista' minn żmien għal żmien titlob, jew kif jista' jkun preskritt."

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

8. Fl-artikolu 4 ta' l-Att prinċipali, minnufih wara l-kliem "hekk kif jista' jiġi preskritt" għandhom jiżdedu l-kliem "b'regolamenti".

Sostituzzjoni ta' l-artikolu 6 ta' l-Att prinċipali.

9. L-artikolu 6 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"Klassifika ta' vetturi bil-mutur.

"6. (1) Kull vettura bil-mutur importata jew miġjuba f'Malta u li mhijiex registrata f'Malta u kull vettura bil-mutur manifatturata f'Malta għandha tiġi klassifikata mill-Awtorità taħt waħda mill-kategoriji elenkati fl-Ewwel jew fit-Tieni Skeda ta' dan l-Att, skond il-każ, sakemm il-vettura mhijiex soġġetta għal eżenzjoni minn registrazzjoni taħt dan l-Att.

(2) Vettura M1 importata f'Malta li:

(a) mhijiex vettura bil-mutur ġdida;

(b) ma jkollhiex magħha ċertifikat ta' konformità maħruġ skond l-aħħar Direttiva tal-KE u l-istadju jew l-*istandard* ta' emissjoni korrispondenti maħruġa mill-Komunità Ewropea; u

(ċ) ġiet manfaturata iżjed minn erba' snin qabel ma ġiet fis-seħħ l-aħħar Direttiva tal-KE kif stabbilit fiha u li tistipula l-aħħar stadju jew *standard* ta' emissjoni,

għandha tiġi klassifikata taħt it-Tieni Skeda ta' l-Att u taxxa għandha tiġi imposta fuqha bir-rata jew bl-ammont speċifikat fiha:

Iżda l-aħħar Direttiva tal-KE għandha tkun id-Direttiva tal-KE applikabbli fil-waqt ta' l-importazzjoni tal-vettura bil-mutur:

Iżda wkoll kull vettura M1 manifatturata qabel id-dhul fis-seħh ta' l-aħħar emendi tad-Direttiva 98/69/KE u tad-Direttiva 70/220/KEE, għandha tiġi klassifikata taħt it-Tieni Skeda ta' l-Att, u għandha tiġi imposta fuqha taxxa bir-rata jew bl-ammont speċifikat fiha."

10. Minnufih wara l-artikolu 6 ta' l-Att prinċipali għandu jizdied l-artikolu ġdid li ġej 6A:

Zieda ta' artikolu ġdid 6A ma' l-Att prinċipali.

"Disposizzjoni kontra l-abbuż.

6A. (1) Mingħajr preġudizzju għad-disposizzjonijiet tal-artikolu 19(3)(i), kull vettura bil-mutur importata fi Stat Membru ieħor minn pajjiż terz bl-iskop li l-użu tagħha jkun f'Malta, għandha titqies mad-dhul tagħha f'Malta li tkun giet importata f'Malta kemm-il darba s-sid tal-vettura ma jgħibx prova quddiem l-Awtorità li l-vettura kienet uzata minnu fl-Istat Membru li nġiebet minnu."

11. L-artikolu 7 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) is-subartikolu (1) għandu jiġi sostitwit b'dan li ġej:

"(1) Meta vettura bil-mutur tiġi importata jew miġjuba f'Malta mingħajr makna, għandha tiġi klassifikata proviżorjament taħt kategorija bħal dik li kienet tkun applikabbli li kieku l-vettura bil-mutur giet importata jew miġjuba f'Malta b'makna b'CO₂ massimu applikabbli u, fejn applikabbli, ukoll b'materja partikolata, attribwita lill-vettura bil-mutur ta' l-istess kategorija."; u

(b) fis-subartikolu (3) minflok il-kliem "L-Awtorità tista'" għandhom jidhlu l-kliem "Meta jiġi preżentat iċ-ċertifikat rilevanti, l-Awtorità tista'", u minflok il-kliem "t-taxxa" għandhom jidhlu l-kliem "t-taxxa ta' registrazzjoni".

Sostituzzjoni ta' l-artikolu 8 ta' l-Att prinċipali.

12. L-artikolu 8 ta' l-Att prinċipali għandu jigi sostitwit b'dan li ġej:

"Rata ta' taxxa ta' reġistrazzjoni u dritt għal liċenza ta' ċirkolazzjoni.

8. (1) It-taxxa ta' reġistrazzjoni għandha tkun dovuta fuq il-valur tar-reġistrazzjoni tal-vettura bil-mutur klassifikata jew klassifikata proviżorjament taħt l-Ewwel, it-Tieni jew it-Tielet Skeda ta' dan l-Att, bir-rata jew bl-ammont speċifikat skond il-kategorija rispettiva u skond il-kriterji identifikati taħt kull Skeda:

Izda fir-rigward ta' vetturi M1 użati klassifikati skond it-Tieni Skeda barra minn dawk klassifikati taħt is-subartikolu (2) ta' l-artikolu 6 ta' dan l-Att, ma għandhomx jaqbu l-valur ta' taxxa deprezzata li jkun fadal ta' vettura bil-mutur identika jew simili fis-suq Malti.

(2) Id-dritt għal liċenza ta' ċirkolazzjoni għandu jkun dovut fuq il-liċenzjar ta' vettura bil-mutur reġistrata taħt dan l-Att bir-rata speċifikata fir-Raba' Skeda ta' dan l-Att u kull sena wara l-ewwel hlas.

(3) Fejn vettura bil-mutur, li tkun diġà reġistrata mill-Awtorità, titwaħħlilha makna ġdida jew il-makna tagħha tiġi mghammra b'apparat li għalih ikun hemm fis-seħh ċertifikat ta' konformità maħruġ mill-manifattur, u allura tkun tikkwalifika għal livelli mnaqqsa ta' emissjonijiet ta' CO₂ jew ta' materja partikolata, dik il-vettura tikkwalifika għad-dritt ta' liċenza ta' ċirkolazzjoni applikabbli għal dawk il-livelli mnaqqsa ta' emissjonijiet ta' CO₂ jew ta' materja partikolata:

Izda dik il-vettura tkun koperta minn ċertifikat ta' emissjonijiet mnaqqsa maħruġ minn eżaminatur awtorizzat jew minn faċilità għall-ittestjar akkreditata."

13. L-artikolu 9 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 9 ta' l-Att prinċipali.

"Valur ta' registrazzjoni.

9. (1) Il-valur ta' registrazzjoni ta' vettura bil-mutur ġdida importata jew miġjuba f'Malta jew manifatturata f'Malta għandu jkun il-prezz imniżżel fil-fattura, u ukoll, fejn applikabbli, l-assigurazzjoni u l-garr.

(2) Il-valur ta' registrazzjoni ta' vettura bil-mutur użata importata jew miġjuba f'Malta għandu jitqies li jkun il-medja tal-valur tas-suq ta' vetturi bil-mutur identiċi, ekwivalenti jew simili fis-suq Malti, u dak il-valur għandu jiġi kalkolat billi jiġi deprezzat il-valur tal-fattura tal-manifattur kif ukoll, meta jkun japplika, l-assigurazzjoni u l-garr ta' dik il-vettura importata jew miġjuba f'Malta bħala ġdida jew manifatturata f'Malta hekk kif ikun il-valur fis-suq Malti preżenti:

Iżda l-valur fis-suq Malti preżenti għandu jiġi determinat fil-waqt li tiġi imposta t-taxxa fuq il-vettura bil-mutur."

14. L-artikolu 10 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 10 ta' l-Att prinċipali.

"Tibdil fil-klassifikazzjoni.

10. (1) Bla ħsara għal ma jinsab f'xi liġi oħra l-ebda sid ta' vettura bil-mutur li għet ikklassifikata jew ikklassifikata proviżorjament taħt dan l-Att ma għandu jwettaq jew jippermetti lil xi persuna oħra twettaq xi addizzjoni, modifika jew adattament fir-rigward tal-vettura mingħajr awtorizzazzjoni bil-mitkub mill-Awtorità.

(2) Is-sid għalhekk għandu javża lill-Awtorità qabel ma jwettaq jew jippermetti lil xi persuna oħra twettaq dik l-addizzjoni, il-modifika jew l-adattament u qabel ma jkun jista' jagħmel użu jew jippermetti lil xi persuna oħra biex tagħmel użu minnha, jekk id-deskrizzjoni ta' dik il-vettura bil-mutur tista', bħala konsegwenza ta' dak ix-xogħol jew użu, taq' taħt kategorija oħra għajr dik li għet ikklassifikata taħtha.

(3) Meta jkun inghata avviz kif imsemmi qabel jew meta xi xogħol jew użu kif imsemmi qabel ġew imwettqa jew ikunu ġew awtorizzati mill-Awtorità, l-Awtorità tista' tibdel il-klassifikazzjoni tal-vettura bil-mutur skond hekk.

(4) Meta -

(a) bidla fil-klassifikazzjoni ta' vettura bil-mutur ssir b'xi xogħol imwettaq fuqha jew b' xi użu li jkun sar minnha, u

(b) ir-rata ta' taxxa ta' registrazzjoni jew l-ammont ta' taxxa ta' registrazzjoni li għandha tithallas fir-rigward ta' vetturi bil-mutur ikklassifikati taħt il-kategorija liema klassifikazzjoni giet mibdula hija oghla mir-rata ta' taxxa ta' registrazzjoni jew l-ammont ta' taxxa ta' registrazzjoni li għandu jithallas fir-rigward tal-klassifikazzjoni oriġinali tal-vettura bil-mutur, it-taxxa ta' registrazzjoni addizzjonali għandha tkun dovuta mid-differenza bejn l-imsemmija żewġ rati fuq il-valur ta' registrazzjoni ta' dik il-vettura bil-mutur kif determinat fil-waqt tal-klassifikazzjoni oriġinali jew f'ammont ekwivalenti għad-differenza bejn l-imsemmija żewġ ammonti, skond kif ikun il-każ:

Iżda d-disposizzjonijiet ta' dan is-subartikolu m'għandhomx japplikaw jekk il-bidla fil-klassifikazzjoni sseħħ aktar tard minn sittin xahar mid-data ta' meta saret il-klassifikazzjoni oriġinali fil-każ -

(i) meta l-vettura bil-mutur giet rreġistrata l-ewwel darba taħt dan l-Att qabel il-31 ta' Diċembru, 2001; jew

(ii) tal-bidla fil-klassifikazzjoni tal-vettura bil-mutur *self-drive* għal kiri ta' ftit żmien, jew vettura bil-mutur *self-drive* għal-kiri ta' żmien twil jew vettura misjuqa minn *chauffeur*:

Iżda wkoll id-disposizzjonijiet ta' dan is-subartikolu m'għandhomx japplikaw jekk il-bidla fil-klassifikazzjoni ssehh aktar tard minn sitta u tletin xahar mid-data ta' meta saret il-klassifikazzjoni oriġinali fil-każ ta' vetturi rreġistrati għall-użu bħala vetturi *self-drive* għal kiri ta' ftit żmien.

(5) Meta vettura N1 tiġi mibdula għal vettura M1, l-Awtorità għandha tikklassifika dik il-vettura taħt it-Tieni Skeda u għall-finijiet tat-taxxa ta' reġistrazzjoni għandha tapplika r-rata applikabbli għal vettura M1 bl-ogħla rata taħt it-Tieni Skeda kemm jekk il-vettura għandha makna petrol kif ukoll jekk għandha makna *diesel*. Il-valur ta' reġistrazzjoni (VR) ta' vettura bil-mutur kif mibdul għandu jitqies li jkun dak ta' vettura M1 użata.

(6) Meta vettura N1 tiġi mibdula għal vettura M1, id-dritt għal liċenza ta' ċirkolazzjoni pagabbli fuq dik il-vettura kif mibdula għandu jkun dak applikabbli għal vettura M1 kif provdut fir-Raba' Skeda.

(7) Għall-finijiet tas-subartikolu (3), il-frazi "klassifikazzjoni oriġinali" ma tinkludix klassifikazzjoni proviżorja magħmula skond id-disposizzjonijiet ta' l-artikolu 7."

15. L-artikolu 11 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 11 ta' l-Att prinċipali.

(a) fis-subartikolu (1), minflok il-kliem "l-artikolu 12" għandhom jidhlu l-kliem "l-artikoli 11A, 12 u 23"; u

(b) minflok il-kelma "taxxa", kull fejn tidher, għandhom jidhlu l-kliem "taxxa ta' reġistrazzjoni".

16. Minnufih wara l-artikolu 11 ta' l-Att prinċipali għandu jizjed l-artikolu ġdid li ġej: Żieda ta' artikolu ġdid 11A ma' l-Att prinċipali.

"Appelli.

11A.(1) Kull persuna li tkun ħallset jew li għandha tħallas taxxa fuq ir-reġistrazzjoni ta' vettura tista' tappella kontra l-ammont ta' taxxa li jiġi impost.

Kap. 332.

(2) Appell taht dan l-artikolu għandu jsir lill-Bord ta' l-Appelli dwar it-Trasport, skond il-proċedura stabbilita taht l-Att dwar Awtorità dwar it-Trasport ta' Malta:

Izda għall-finijiet ta' dan l-Att, id-dritt dovut għall-prezentata ta' l-appell lill-Bord ta' l-Appelli dwar it-Trasport għandu jkun hamsin euro (€50).

(3) Il-persuna li tkun qed tippreżenta l-appell quddiem il-Bord ta' l-Appelli dwar it-Trasport tista' tirrapreżenta lilha nnifisha.

(4) Il-Bord ta' l-Appell għandu jikkunsidra kull każ miġjub quddiemu skond iċ-ċirkostanzi partikolari tal-każ.

(5) Meta l-Bord jiddetermina li l-ammont dovut fir-rigward ta' taxxa ta' registrazzjoni huwa inqas minn dak imħallas, l-Awtorità għandha tħallas lura għan-nom tal-Gvern l-ammont imħallas żejjed lir-rikorrent konċernat.

(6) Meta l-Bord jiddetermina li l-ammont dovut fir-rigward ta' taxxa ta' registrazzjoni huwa aktar minn dak imħallas, ir-rikorrent konċernat għandu jħallas lill-Awtorità l-ammont imħallas inqas fiż-żmien perentorju preskritt."

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

17. L-artikolu 12 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-kelma "taxxa", kull fejn tidher, għandhom jidhlu l-kliem "taxxa ta' registrazzjoni"; u

(b) fis-subartikolu (2) minflok il-kliem "ikollu raġuni jaħseb" għandhom jidhlu l-kliem "l-Awtorità jkollha raġuni taħseb" .

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

18. L-artikolu 14 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"Registrazzjoni ta' vetturi bil-mutur.

14. Meta jsir il-pagament tat-taxxa ta' registrazzjoni fir-rigward ta' vettura bil-mutur, l-Awtorità għandha tirreġistra dik il-vettura bil-mutur u għandha toħroġ ċertifikat ta' registrazzjoni kif preskritt b'regolamenti."

19. L-artikolu 17 ta' l-Att prinċipali għandu jiġi mħassar.

Thassir ta' l-artikolu 17 ta' l-Att prinċipali.

20. L-artikolu 17A ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 17A ta' l-Att prinċipali.

"Vetturi
reġistrati
provizorjament.

17A.(1) Meta vettura bil-mutur tiġi reġistrata provizorjament mill-Awtorità, it-taxxa ta' reġistrazzjoni dovuta għandha tkun dik speċifikata fit-Tielet Skeda ta' dan l-Att.

(2) L-ebda vettura bil-mutur ma għandha tiġi reġistrata bhala vettura reġistrata provizorjament sakemm il-manifattur jew il-bejjieġh jew l-aġent jew is-sid, skond kif ikun il-każ, jiffirmaw dikjarazzjoni b'dak il-mod li l-Awtorità tista' tippreskrivi minn żmien għal żmien, bil-għan li dik il-vettura bil-mutur tiġi reġistrata provizorjament bil-ħsieb biss li tiġi esportata jew esportata mill-ġdid.

(3) Jekk wara l-għeluq ta' disġhin jum mid-data tar-reġistrazzjoni provizorja tal-vettura l-manifattur jew il-bejjieġh jew l-aġent jew is-sid ma jipprezentawx id-dokumenti kollha li jistgħu jkunu meħtieġa mill-Awtorità minn żmien għal żmien, li juru li l-istess vettura li kienet ġiet reġistrata bhala vettura reġistrata provizorjament kienet fil-fatt esportata jew esportata mill-ġdid qabel l-għeluq ta' l-imsemmi perjodu ta' disġhin jum, għandha tithallas taxxa addizzjonali ta' reġistrazzjoni ekwivalenti għall-ammont ta' taxxa ta' reġistrazzjoni dovuta fid-data ta' meta l-perijodu li fih il-vettura bil-mutur kellha tiġi esportata jew esportata mill-ġdid jagħlaq, skond il-kategorija rispettiva ta' dik il-vettura bil-mutur kif speċifikat fl-Ewwel u fit-Tieni Skeda:

Iżda l-Awtorità tista' ggedded, b'perijodu addizzjonali ta' tletin jum, il-perijodu ta' disġhin jum imsemmi f'dan is-subartikolu meta ssir talba bil-mitlub mill-manifattur, bejjieġh, aġent jew is-sid tal-vettura bil-mutur, liema talba bil-miktub għandha ssir mhux aktar tard mill-aħħar ġurnata ta' l-istess perijodu ta' disġhin jum.

(4) Jekk, wara l-esportazzjoni jew l-esportazzjoni mill-ġdid ta' dik il-vettura registrata proviżorjament skond is-subartikolu (3), dik il-vettura registrata proviżorjament terġa tingieb lura Malta, minkejja li ma jkunu saru l-ebda addizzjoni, modifika jew adattament lill-vettura, li skond l-artikolu 12, jirrizultaw f'tibdil fil-klassifikazzjoni ta' dik il-vettura li ma kienx għall-fatt li l-vettura kienet registrata proviżorjament, għandha tithallas taxxa addizzjonali ta' registrazzjoni ekwivalenti għall-ammont ta' taxxa ta' registrazzjoni dovuta fid-data tad-dhul mill-ġdid ta' dik il-vettura bil-mutur skond il-kategorija rispettiva ta' dik il-vettura bil-mutur kif speċifikat fl-Ewwel u t-Tieni Skeda.

(5) L-ebda vettura registrata proviżorjament ma tista' tiġi misjuqa fit-triq mingħajr liċenza maħruġa mill-Awtorità meta jsir il-ħlas tad-dritt għal liċenza ta' ċirkolazzjoni applikabli:

Iżda l-ammont tad-dritt għal liċenza ta' ċirkolazzjoni pagabbli fir-rigward ta' dik il-vettura għandu jkun bir-rata ta' 12 fil-mija tad-dritt annwali tal-liċenza ta' ċirkolazzjoni applikabli għal dik il-vettura għal kull xahar li tkun liċenzjata l-vettura. Il-perjodu li għalih il-vettura tkun liċenzjata m'għandux ikun inqas minn xahar."

Sostituzzjoni ta' l-artikolu 18 ta' l-Att prinċipali.

21. L-artikolu 18 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġejj:

"Vetturi bil-mutur li jiddaħhlu f'Malta temporanjament.

18. (1) Bla ħsara għal kull haġa oħra li hemm f'dan l-Att, il-vetturi li ġejjin jistgħu, bla ħsara għal xi kondizzjonijiet, restrizzjonijiet jew limitazzjonijiet preskritti b'regolamenti, jintużaw fit-triq mingħajr ma tkun tħallset fuqhom it-taxxa tar-registrazzjoni jew parti minnha:

(a) kull vettura bil-mutur privata, inkluż karavan jew *motor home*, registrata f'pajjiż ieħor li tkun tissodisfa l-kondizzjonijiet kollha li ġejjin:

(i) tiddaħhal Malta temporanjament għal perijodu, konsekuttiv jew mod ieħor, li ma jkunx jaqbeż seba' xhur f'perijodu ta' tnax-il xahar;

Kap. 258.

(ii) minn persuna li jkollha r-residenza normali tagħha barra minn Malta;

(iii) dik il-persuna ma jkollhiex karta ta' l-identità maħruġa skond l-Att dwar il-Karti ta' l-Identità, jew tkun, skond l-istess Att, obligata li jkollha fil-pussess tagħha karta ta' l-identità;

(iv) il-vettura tkun se tiġi użata għall-użu personali jew għall-użu fin-negozju:

Iżda meta vettura bil-mutur privata registrata fil-pajjiż tar-residenza normali tal-utent tintuża regolarment għall-ivvjaġġar mir-residenza tiegħu f'dak il-pajjiż għall-post tax-xogħol tiegħu f'intrapriża f'Malta, l-eżenzjoni mill-hlas tat-taxxa tar-registrazzjoni għandha tkun mingħajr terminu perentorju;

(b) kull vettura bil-mutur registrata f'pajjiż ieħor li tiddaħhal Malta minn persuna li jkollha r-residenza normali tagħha barra minn Malta u li tiġi Malta taħt kuntratt ta' xogħol, f'liema każ, dik l-eżenzjoni għandha tkun għal perijodu ta' tnax-il xahar mid-data tad-dhul f'Malta ta' dik il-vettura;

(ċ) kull vettura bil-mutur privata li tiġi importata jew tkun giet miġjuba temporanjament Malta minn student li jkollu r-residenza normali tiegħu barra minn Malta biex tintuża għall-użu personali tiegħu u li jkun se joqgħod f'Malta għall-finijiet biex isegwi l-istudji tiegħu f'istituzzjoni edukattiv hekk awtorizzata mill-awtoritajiet tal-edukazzjoni;

(d) kull vettura bil-mutur miġjuba f'Malta minn negozjant li jkollu liċenza biex idahhal vetturi bil-mutur bhala kampjun rappreżentattiv ta' vettura partikolari biex tiġi murija jew biex tiġi uzata għal xi wirja bil-għan li jinkisbu ordnijiet għal vetturi simili sakemm il-vettura tkun inġiebet temporanjament f'Malta bl-awtorizzazzjoni tal-Awtorità;

(e) vetturi għall-ġarr tal-merkanzija reġistrati fi Stat Membru ieħor u operati minn burdnar stabbilit li jkollu liċenza f'dak l-Istat Membru, li jiddahhlu Malta biex isir il-ġarr stradali internazzjonali ta' merkanzija li jkun kopert b'awtorizzazzjoni Komunitarja valida skond ir-Regolament tal-Kunsill (KEE) Nru 881/92 kif emendat; u

(f) vetturi bil-mutur tal-passiġġieri reġistrati fi Stat Membru ieħor u operati minn operatur stabbilit u li jkollu liċenza f'dak l-Istat Membru, li jiddahhlu Malta biex iwettqu ġarr stradali internazzjonali ta' passiġġieri kopert b'liċenza Komunitarja valida skond ir-Regolament tal-Kunsill (KEE) Nru 684/92 kif emendat.

(2) L-eżenzjonijiet skond il-paragrafi (c) u (d) tas-subartikoli ta' qabel għandhom jingħataw skond daww il-kondizzjonijiet preskritti b'regolamenti.

(3) Minkejja xi disposizzjoni oħra ta' dan l-Att, kull vettura bil-mutur privata registrata fi Stat Membru ieħor li ma jkunx Malta disponibbli għal persuna, kemm jekk residenti f'Malta jew le, minn kumpannija jew xi entità oħra ġuridika stabbilita fi Stat Membru li ma jkunx Malta, fil-kariga tagħha bħala impjegat, direttur, *manager*, azzjonist jew sieheb fil-kumpannija jew xi entità oħra ġuridika, jew meta xi vettura bil-mutur registrata disponibbli għal persuna fil-kariga tagħha bħala persuna li taħdem għal rasha li tkun qed teżercita attività ekonomika fi Stat Membru li ma jkunx Malta, u dik il-vettura bil-mutur privata registrata tiġi importata jew miġjuba temporanjament f'Malta iżda mhijiex intiża biex tintuża f'Malta fuq bażi permanenti u mhijiex qed tiġi uzata b'dak il-mod, għandha tiġi eżentata mit-taxxa ta' registrazzjoni:

Iżda fejn dik il-vettura bil-mutur tkun se tibqa' f'Malta għal aktar minn tletin jum konsekuttivi mid-data meta tasal Malta, hi għandha tiġi registrata mal-Awtorità skond id-disposizzjonijiet ta' dan l-Att.

(4) Bla ħsara għall-eżenzjoni mogħtija b'dan l-Att, meta vettura mikrija minn persuna stabbilita fi Stat Membru ieħor tingieb Malta biex tintuża f'Malta, dik il-vettura tiġi imposta fuqha taxxa ta' registrazzjoni bir-rata jew fl-ammont speċifikat fit-Tieni Skeda, li għandu jithallas fi żmien tletin jum minn meta tingieb Malta.

(5) (a) Bla ħsara għad-disposizzjonijiet tal-paragrafu (b) ta' hawn taħt, għall-finijiet ta' dan l-artikolu "residenza normali" tfisser il-post fejn persuna tgħix għallinqas 185 ġurnata f'kull sena, minħabba rbit personali u vokazzjonali, jew, fil-każ ta' persuna li ma għandha l-ebda rbit vokazzjonali, minħabba rbit personali.

(b) Meta l-irbit vokazzjonali ta' persuna jkun f'post differenti minn dak ta' l-irbit personali u għaldaqstant tgħix f'postijiet differenti wara xulxin li jkunu ġeografikament f'żewġ pajjiżi jew aktar, ir-residenza normali ta' dik il-persuna għandha titqies li tkun il-post ta' l-irbit personali tagħha, iżda sakemm dik il-persuna ma tkun qed tgħix f'pajjiż ieħor sabiex twettaq xi xogħol ta' tul definit, dik il-persuna terġa' tmur lura hemm b'mod regolari.

(ċ) Persuna li tgħix f'pajjiż primarjament għall-għan biex tattendi skola jew università jew għal stabbiliment ieħor edukattiv jew vokazzjonali m'għandhiex tiġi meqjusa li għandha r-residenza normali tagħha f'dak il-pajjiż.

(d) Prova ta' residenza normali għandha tingħata mill-persuna li ser iġġib temporanjament f'Malta vettura bil-mutur, permezz ta' karta ta' l-identità, jew permezz ta' kontijiet ta' konsum ta' elettriku u ilma, jew dokumenti li għandhom x'jaqsmu ma' l-akkwist tal-proprjetà jew impjieg jew xi operazzjonijiet oħra mwettqa fil-kors tal-ħajja ta' kuljum, u xi dokumenti oħra validi li l-Awtorità tista' teħtieġ jew taċċetta."

Sostituzzjoni ta' l-artikolu 19 ta' l-Att prinċipali.

22. L-artikolu 19 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"**19.** (1) Bla ħsara għad-disposizzjonijiet ta' l-artikolu 17A, ma għandha tithallas ebda taxxa ta' reġistrazzjoni bis-saħħa ta' dan l-Att fuq vettura bil-mutur li tiġi importata jew miġjuba Malta bil-għan li tiġi esportata bħala merkanzija mingħajr ma tiġi użata f'Malta u li tiġi rilaxxata mid-dwana għal dan il-għan, kemm-il darba dik l-esportazzjoni ssir direttament minn maħzen ta' depost, sakemm dik il-vettura ma terġax tiġi importata f'Malta.

(2) (a) Il-Ministru responsabbli għall-finanzi jista', b'ordni u bla ħsara għal kull kondizzjoni, restrizzjoni jew limitazzjoni, jeżenta kull persuna mill-ħlas ta' xi taxxa jew parti minn taxxa jew minn xi obbligu impost taht dan l-Att.

(b) Eżenzjoni b'hal din tista' tinghata b'effett retrospettiv.

(ċ) Il-Ministru responsabbli għall-finanzi jista' jirrevoka kull ordni li jsir taht dan l-artikolu.

(3) Eżenzjonijiet mill-hlas ta' taxxa ta' registrazzjoni u, dwar vetturi provvisti taht isubparagrafi (ii) sa (vii) hawn aktar 'l isfel, ukoll, mill-hlas ta' drittijiet ta' licenza ta' ċirkolazzjoni jkunu applikabbli meta l-vettura bil-mutur -

(i) tkun proprjetà personali ta' individwu privat u tingieb permanentement f'Malta mill-individwu meta dan jittrasferixxi r-residenza tiegħu minn post barra minn Malta għal post f'Malta;

Iżda vettura bil-mutur li ddaħhlet f'Malta fl-1 ta' Lulju, 2008, jew wara dik id-data, minn persuna li hadet ir-residenza tagħha f'Malta fit-3 ta' Novembru, 2008, jew wara dik id-data, tkun tikkwalifika għall-eżenzjoni mill-hlas tat-taxxa tar-registrazzjoni;

(ii) tkun mghoddija lill-Gvern ta' Malta għas-servizz pubbliku;

(iii) tkun mghoddija lill-Forzi Armati ta' Malta;

(iv) tkun għall-użu uffiċjali minn istituzzjoni ta' l-Unjoni Ewropea;

(v) tkun għall-użu personali ta' uffiċjali jew ta' membri oħra tal-persunal ta' istituzzjoni ta' l-Unjoni Ewropea, li jittrasferixxu r-residenza tagħhom lejn Malta biex jokkupaw kariga hawnhekk ma' istituzzjoni ta' l-Unjoni Ewropea;

(vi) tkun mghoddija lil organizzazzjoni internazzjonali li hi rikonoxxuta bhala tali mill-Ministru responsabbli għall-affarijiet barranin għal użu uffiċjali f'Malta; u

(vii) tkun mghoddija taht arrangamenti diplomatiċi, konsulari jew arrangamenti simili bis-saħħa ta' l-Att dwar l-Immunitajiet u l-Privileġġi Diplomatiċi.

Kap. 191

(4) Meta vettura bil-mutur, li tkun ingħatat eżenzjoni mit-taxxa ta' registrazzjoni skond is-subartikoli (2) u (3) tiġi mibjugħa jew isir disponiment minnha f'Malta, għandha tithallas fuqha t-taxxa ta' registrazzjoni applikabbli għall-valur fis-suq tal-vettura.

(5) L-eżenzjonijiet taht is-subartikoklu (3) għandhom jingħataw taht dawk il-kondizzjonijiet kif il-Ministru jista' jispeċifika b'regolamenti.

(6) Bla ħsara għad-disposizzjonijiet tas-subartikolu (2), il-Ministru responsabbli għall-finanzi jista' jawtorizza lill-Awtorità biex tirreġistra vettura bil-mutur, bla ħsara għal dawk il-kondizzjonijiet, limitazzjonijiet jew restrizzjonijiet li hi tista' timponi, jew mingħajr ebda ħlas ta' taxxa ta' registrazzjoni jew bil-ħlas tat-taxxa ta' registrazzjoni f'ammont li jkun b'rata anqas minn dik li generalment tkun dovuta jew, dik it-taxxa tkun għet imħallsa, biex tħallas lura t-taxxa kollha jew parti minnha."

Żieda ta' artikolu ġdid 19A ma' l-Att prinċipali.

23. Minnufih wara l-artikolu 19 ta' l-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

"Għoti ta' kreditu.

19A.(1) Bla ħsara għad-disposizzjonijiet ta' dan l-Att, il-Ministru responsabbli għall-finanzi jista' b'Ordni, u skond il-kondizzjonijiet li jkun specifikati f'dak l-Ordni, jagħti kreditu fuq taxxa ta' registrazzjoni li tkun tħallset jew li jista' jkollha tithallas fuq vettura bil-mutur fi żmien specifikat kif jista' jiġi determinat fl-Ordni.

(2) Il-Ministru responsabbli għall-finanzi jista' jirrevoka kull ordni magħmul taht dan l-artikolu."

24. L-artikolu 20 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 20 ta' l-Att prinċipali.

(a) minflok in-nota marginali tiegħu, għandhom jidhlu l-kliem "Setgħa biex isiru regoli u regolamenti.";

(b) is-subartikolu (1) għandu jiġi sostitwit b'dan li ġej:

"(1) Il-Ministru jista', bi qbil mal-Ministru responsabbli għall-finanzi, permezz ta' regoli pubblikati fil-Gazzetta:

(a) jemenda jew jissostitwixxi l-Ewwel, it-Tieni jew it-Tielet Skeda ma' dan l-Att, sakemm l-ebda emenda jew sostituzzjoni bħal dik ma jkollha l-effett li żżid it-taxxa imposta skond l-Iskedi msemmija;

(b) jemenda jew jissostitwixxi r-Raba' Skeda ukoll jekk l-emenda bħal dik ikollha l-effett li żżid id-drittijiet imposti skond l-Iskeda imsemmija; u

(c) jikklassifika, jissostitwixxi jew jimmodifika l-kategorija ta' vetturi bil-mutur li jistgħu jiġu registrati f'Malta."; u

(c) fis-subartikolu (2) minflok il-kliem "Il-Ministru jista' jagħmel regoli" għandhom jidhlu l-kliem "Il-Ministru jista' jagħmel regolamenti bħal dawn kif jista' jqis li jkunu meħtieġa" u minnufih wara l-kliem "sabiex jiżgura l-ħlas" għandhom jidhlu l-kliem "u l-ġbir".

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

Emenda ta' l-artikolu 21 ta' l-Att prinċipali.

(a) minflok il-kelma "taxxa", kull fejn tidher, għandhom jidhlu l-kliem "taxxa ta' registrazzjoni";

(b) il-paragrafu (e) tas-subartikolu (1) għandu jiġi sostitwit b'dan li ġej:

"(e) iġieghel jew jippermetti li jsir *leasing* ta' vettura bil-mutur li tkun taht il-kustodja tiegħu, u li tkun giet registrata mill-Awtorita għal skopijiet ta' *self-drive*, u li għaliha tkun tħallset taxxa ta' registrazzjoni fl-ammont ta' 30 fil-mija jew 20 fil-mija tal-valur ta' registrazzjoni, skond kif ikun il-każ; jew";

(ċ) fis-subartikolu (1), minflok il-kliem "mhux iżjed minn elf u mija u erbgha u sittin euro u disgħa u sittin ċenteżmu (1,164.69)" għandhom jidhlu l-kliem "mhux iżjed minn elfejn u hames mitt euro (€2,500)"; u

(d) minnufih wara s-subartikolu (3) għandu jizdied l-artikolu (4) ġdid li ġej:

Kap. 65. "(4) Meta s-sid ta' vettura bil-mutur, registrata u liċenzjata mill-Awtorità, ma jhallasx id-dritt għal liċenza ta' ċirkolazzjoni applikabbli fuq dik il-vettura fi żmien tliet xhur minn meta tiskadi l-liċenza tal-vettura, huwa jkun dovut iħallas penali amministrattiva, pagabbli lill-Awtorità, ta' €2 għal kull ġurnata li d-dritt għal liċenza ta' ċirkolazzjoni applikabbli jibqa' mhux imħallas, minkejja kull azzjoni oħra li tkun tista' tittiehed skond l-Ordinanza dwar ir-Regolament tat-Traffiku jew xi regolamenti magħmula taħtha."

Żieda ta' artikolu ġdid 22A ma' l-Att prinċipali.

26. Minnufih wara l-artikolu 22 ta' l-Att prinċipali għandu jizdied l-artikolu ġdid li ġej:

"Setgħat tal-Pulizija u Uffiċjali ta' l-Infurzar.

22A.(1) Kull meta uffiċjal tal-Pulizija jew Uffiċjal ta' l-Infurzar ta' l-Awtorità jissuspetta raġonevolment li -

(a) vettura bil-mutur ma ġietx registrata skond dan l-Att, jew

(b) vettura bil-mutur ġiet mibdula u ma ingħatax avviż rigward il-bidla fil-klassifikazzjoni skond l-artikolu 10, jew

(ċ) xi taxxa ta' registrazzjoni fir-rigward tal-vettura ma ġietx imħallsa,

Kap. 65. l-uffiċjal jista' jzomm il-vettura u jista' jordna t-tneħħija ta' l-imsemmija vettura skond id-disposizzjonijiet ta' l-Ordinanza dwar ir-Regolament tat-Traffiku jew ir-regolamenti magħmula taħtha."

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

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

(a) fis-subartikolu (1) minflok il-kliem "Taxxa li tkun tħallset" għandhom jidhlu l-kliem "Taxxa ta' registrazzjoni li tkun tħallset";

(b) fil-paragrafu (a) tas-subartikolu (1) minflok il-kliem "importata ġewwa Malta" għandhom jidhlu l-kliem "importata jew miġjuba Malta";

(ċ) minnufih wara l-paragrafu (ċ) tas-subartikolu (1) għandhom jizdiedu l-paragrafi ġodda li ġejjin:

"(d) din tista' tiġi mogħtija lura skond l-artikolu 19(5), jew

(e) din tiġi sussegwentement modifikata mill-Bord ta' l-Appelli dwar it-Trasport."

28. L-artikolu 24 ta' l-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

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

"Vetturi bil-mutur registrati fl-2008.

24. (1) Kull persuna li rreġistrat vettura M1 f'isimha bejn l-1 ta' Jannar 2008 u l-31 ta' Diċembru 2008 tista' tagħzel li tirreġistra l-imsemmija vettura regolata bid-disposizzjonijiet ta' dan l-Att.

(2) Persuna li tagħzel li tirreġistra l-vettura tagħha regolata skond id-disposizzjonijiet tas-subartikolu (1), għandha tippreżenta lill-Awtorità talba bil-miktub sabiex tiġi imposta taxxa fuq il-vettura skond ir-rati kif provduti taht dan l-Att.

(3) Persuna li tagħzel li tirreġistra l-vettura tagħha regolata skond id-disposizzjonijiet tas-subartikolu (1), għandha tibgħat talba lill-Awtorità biex tinghata kreditu, meta ġgib prova li tħallset taxxa ta' registrazzjoni żejda fuq l-imsemmija vettura meta paragonata ma' dak li kellu jithallas fuq l-istess vettura bil-mutur li kieku ddaħhlet jew ġiet manifatturata f'Malta fi jew wara l-1 ta' Jannar, 2009.

(4) Importaturi awtorizzati ta' vetturi bil-mutur jew bejjieġha ta' vetturi bil-mutur li, qabel il-31 ta' Diċembru, 2008, irreġistraw xi vetturi M1 jew *motor cycles* ma' l-Awtorità mingħajr ma tħallset it-taxxa ta' registrazzjoni applikabbli fuqhom, għandhom iħallsu t-taxxa ta' registrazzjoni xierqa sat-30 ta' Ġunju, 2009.

(5) Importaturi awtorizzati ta' vetturi bil-mutur jew bejjiegha ta' vetturi bil-mutur li, qabel it-3 ta' Novembru, 2008, ordnaw xi vetturi M1 u *motor cycles*, jistghu jagħzlu li jirreġistraw l-imsemmijin vetturi regolati bir-rati ta' taxxa ta' reġistrazzjoni applikabbli fis-seħħ qabel l-1 ta' Jannar, 2009, u għandhom ihallsu dik it-taxxa ta' reġistrazzjoni sat-30 ta' Ġunju, 2009.

(6) Għall-finijiet tas-subartikoli (4) u (5) ta' dan l-artikolu -

(a) ir-reġistrazzjoni għandha tkun tinkludi l-lista ta' vetturi bil-mutur jew *motor cycles* li jkunu waslu Malta jew li kienu ordnati, li tiġi notifikata lill-Awtorità minn importatur jew bejjiegh tal-vetturi bil-mutur awtorizzati, u li tiġi aċċettata mill-Awtorità taht dawk il-kondizzjonijiet li l-Awtorità tista' tordna:

Izda meta jirrizulta lill-Awtorità li vettura bil-mutur jew *motor cycle* li jkunu fil-lista notifikata lilha minn importatur jew bejjiegh tal-vetturi bil-mutur awtorizzati, ma kenux ġew hekk ordnati jew ma jkunux waslu Malta, l-Awtorità għandha tikkunsidra dik il-vettura bil-mutur jew *motor cycle* bhala li ma jkunux ġew reġistrati skond dawn is-subartikoli;

(b) il-hlas tat-taxxa tar-reġistrazzjoni għandha ssir meta l-Awtorità tohroġ iċ-ċertifikat ta' reġistrazzjoni:

Izda l-Awtorità ma għandha taċċetta l-ebda hlas wara d-data stipulata, u f'dak il-każ l-Awtorità għandha b'mod awtomatiku tħassar mir-reġistru kull vettura u r-reġistrazzjoni mill-ġdid tagħha għandha tiġi regolata skond id-disposizzjonijiet ta' dan l-Att;

(c) meta, minkejja li tkun saret reġistrazzjoni skond ma hemm provdut f'paragrafu (a), importatur awtorizzat ta' vetturi bil-mutur jew bejjiegh ta' vetturi bil-mutur jagħzel li r-reġistrazzjoni ta' vettura bil-mutur jew ta' *motor cycle* tiġi regolata minn dan l-Att, l-Awtorità għandha tħassar lil dik il-vettura mir-reġistru u tirreġistraha mill-ġdid skond id-disposizzjonijiet ta' dan l-Att.

29. L-Ewwel Skeda ta' l-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

Sostituzzjoni ta' l-Ewwel Skeda ta' l-Att prinċipali.

"L-EWWEL SKEDA
[L-artikolu 6(1)]

Kategorija A - Vetturi bil-mutur użati għall-ġarr ta' passiġġieri b' iżjed minn tmien sedili minbarra s-sedil tad-*driver* (M2 u M3)

Nru tal-Kodiċi VERA	Merkanzija	Rata ta' Taxxa Perċentwali ta' VR
1.021.000	1. <i>Scheduled buses</i> :	
1.021.001	1.1 ġodda	0%
1.021.002	1.2 użati	6%
1.022.000	2. <i>Unscheduled buses, coaches, ferroviji mingħajr linji, buses</i> mikxufin, <i>buses</i> b'żewġ pjanijiet u vetturi bil-mutur anfibji	
1.022.001	2.1 ġodda	0%
1.022.002	2.2 użati	24%
1.023.000	3. <i>Minibuses</i> għall-ġarr ta' passiġġieri bi hłas	
1.023.001	3.1 ġodda	0%
1.023.002	3.2 użati	21%
1.024.000	4. <i>Midibuses</i> u <i>minibuses</i> privati b'makna:	
1.024.001	4.1 ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
1.024.002	4.2 ta' ċilindrata ta' aktar minn 1500cc	60%
1.025.000	5. Oħrajn (esklużi vetturi elettrici):	
1.025.001	5.1 Vannijiet għall-ġarr ta' hdax-il persuna, inkluż ix-xufier u vannijiet bit- <i>tail-lift</i>	
1.025.010	5.1.1 għall-ġarr ta' passiġġieri bi hłas:	
1.025.011	5.1.1.1 ġodda	0%
1.025.012	5.1.1.2 użati	21%
1.025.020	5.1.2 vetturi oħrajn bil-makna:	
1.025.021	5.1.2.1 ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
1.025.022	5.1.2.2 ta' ċilindrata ta' aktar minn 1500cc	60%
1.025.050	5.2 Oħrajn	60%
1.026.100	6. Vetturi elettrici:	
1.026.110	6.1 vetturi elettrici misjuqa bil-batterija	0%
1.026.120	6.2 vetturi elettrici ibridi bil-petrol (jew <i>diesel</i>)	
1.026.121	6.2.1 <i>scheduled buses</i> :	
1.026.122	6 6.2.1.1 ġodda	0%
1.026.123	6.2.1.2 użati	2%
1.026.131	6.2.2. oħrajn	16.5%

Kategorija B – Vetturi ohra bil-mutur

1. <i>Taxicars</i>	20%
1.1. Godda	20%
1.2. Użati	
1.2.1 li jkollhom makna euro 5 jew 4	75%
1.2.2. li jkollhom makna euro 3 jew anqas ...	90%
Meta <i>taxicar</i> , li meta tiġi registrata l-ewwel darba kienet jew hija vettura bil-mutur ġdida, tiġi mibdula f'karozza privata fi żmien 60 xahar mid-data ta' l-ewwel reġistrazzjoni tagħha bhala <i>taxicar</i> , dik il-vettura tiġi valutata mill-Awtorità u għandha tithallas fuqha t-taxxa ta' reġistrazzjoni applikabbli għal vettura M1 taht it-Tieni Skeda bit-tnaqqis ta' l-ghoxrin fil-mija li kienu diġà mħallsa fuq l-ewwel reġistrazzjoni.	
2. Vetturi bil-mutur <i>self-drive</i> għal kiri ta' ftit żmien u vetturi misjuqa minn <i>chauffeur</i> (godda biss)	
2.1. Vetturi bil-mutur <i>self-drive</i> b'makna petrol	20%
2.1.1. kapaċità tal-makna li ma tkunx aktar minn 1500cc	Skond ir-rati għall-vetturi
2.1.2. kapaċità tal-makna li hi aktar minn 1500 cc	M1 fit-Tieni Skeda
2.2. Vetturi bil-mutur <i>self-drive</i> b'makna <i>diesel</i>	20%
2.2.1. kapaċità tal-makna li ma tkunx aktar minn 2000cc	Skond ir-rati għall-vetturi
2.2.2. kapaċità tal-makna li hi aktar minn 2000 cc.....	M1 fit-Tieni Skeda
2.3. vetturi misjuqa minn <i>chauffeur</i> b'makna petrol	20%
2.3.1. kapaċità tal-makna li ma tkunx aktar minn 2000cc	Skond ir-rati għall-vetturi
2.3.2. kapaċità tal-makna li hi aktar minn 2000cc	M1 fit-Tieni Skeda
2.4. vetturi misjuqa minn <i>chauffeur</i> b'makna <i>diesel</i>	20%
2.4.1. kapaċità tal-makna li ma tkunx aktar minn 3000cc	Skond ir-rati għall-vetturi
2.4.2. kapaċità tal-makna li hi aktar minn 3000cc	M1 fit-Tieni Skeda

Ir-rati ta' hawn fuq fir-rigward ta' *taxicars*, vetturi bil-mutur *self-drive* għal kiri ta' fit żmien u vetturi bil-mutur misjuqa minn *chauffeur* għandhom japplikaw biss sal-31 ta' Diċembru, 2009. Mill-1 ta' Jannar, 2010, ir-rati applikabbli għat-tliet kategoriji kollha għandhom ikunu dawk li japplikaw għall-vetturi M1 taht it-Tieni Skeda.

	3. Ambulanzi u vannijiet tal-ħabs ġodda	0%
	4. Vetturi <i>light weight</i> bi tliet roti li għandhom karatteristiċi ta' vettura bil-mutur	48.5%
	5. Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humieq attrezzati biex jintużaw fit-triq	6.5%
	6. Ambulanzi, vannijiet tal-ħabs użati	21%
	7. Vetturi <i>light weight</i> bi tliet roti użati li għandhom karatteristiċi ta' vettura bil-mutur	48.5%
	8. Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> użati li m'humieq attrezzati biex jintużaw fit-triq	6.5%
	9. Karavans, u <i>motor homes</i> kemm ġodda jew użati	50%
	10. Vetturi M1 li jkollhom 50 sena jew aktar mid-data tal-manifattura (vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità) b'makna b'kapacità tal-mutur ta':	
1.032.082	10.1 mhux aktar minn 1000cc	11%
1.032.182	10.2 aktar minn 1000cc iżda ta' mhux aktar minn 1300	11%
1.032.282	10.3 aktar minn 1300cc iżda ta' mhux aktar minn 1500	11%
1.032.382	10.4 aktar minn 1500cc iżda ta' mhux aktar minn 1800	16.5%
1.032.482	10.5 aktar minn 1800cc iżda ta' mhux aktar minn 2000	16.5%
1.032.582	10.6 aktar minn 2000cc iżda ta' mhux aktar minn 2500	16.5%
1.032.682	10.7 aktar minn 2500cc iżda ta' mhux aktar minn 3000	16.5%
1.032.782	10.8 aktar minn 3000cc	16.5%
	11. Vetturi M1 li jkollhom 35 sena jew aktar iżda inqas minn 50 sena mid-data tal-manifattura (vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità) b'makna b'kapacità tal-mutur ta':	
1.032.083	11.1 mhux aktar minn 1000cc	25.5%
1.032.183	11.2 aktar minn 1000cc iżda ta' mhux aktar minn 1300	25.5%
1.032.283	11.3 aktar minn 1300cc iżda ta' mhux aktar minn 1500	26.5%
1.032.383	11.4 aktar minn 1500cc iżda ta' mhux aktar minn 1800	30%
1.032.483	11.5 aktar minn 1800cc iżda ta' mhux aktar minn 2000	32.5%
1.032.583	11.6 aktar minn 2000cc iżda ta' mhux aktar minn 2500	37.5%

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1.032.683	11.7 aktar minn 2500cc iżda ta' mhux aktar minn 3000	37.5%
1.032.783	11.8 aktar minn 3000cc	37.5%
	12. <i>Motor cycles</i> li jkollhom 50 sena jew aktar mid-data tal-manifattura (vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità) b'makna b'kapaċità tal-mutur ta':	
1.111.022	12.1 mhux aktar minn 50cc	6.5%
1.112.032	12.2 aktar minn 50cc iżda ta' mhux aktar minn 125cc	6.5%
1.112.042	12.3 aktar minn 125cc iżda ta' mhux aktar minn 250cc	6.5%
1.113.002	12.4 aktar minn 250cc iżda ta' mhux aktar minn 500cc	6.5%
1.114.002	12.5 aktar minn 500cc iżda ta' mhux aktar minn 800cc	6.5%
1.115.002	12.6 aktar minn 800cc	
	13. <i>Motor cycles</i> li jkollhom 35 sena jew aktar iżda inqas minn 50 sena mid-data tal-manifattura (vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità) b'makna b'kapaċità tal-mutur ta':	
1.111.023	13.1 mhux aktar minn 50cc	14.5%
1.112.033	13.2 aktar minn 50cc iżda ta' mhux aktar minn 125cc	14.5%
1.112.043	13.3 aktar minn 125cc iżda ta' mhux aktar minn 250cc	21%
1.113.003	13.4 aktar minn 250cc iżda ta' mhux aktar minn 500cc	21%
1.114.003	13.5 aktar minn 500cc iżda ta' mhux aktar minn 800cc	21%
1.115.003	13.6 aktar minn 800cc	21%
	14. Karozzi għall-ġarr tal-mejtin (godda biss)	
	14.1 Sal-31 ta' Marzu, 2009	0%
	14.2 Wara l-31 ta' Marzu, 2009	30%

Kategorija Ċ - Vetturi bil-mutur użati għall-ġarr ta' merkanzija (N1, N2 u N3)

1. <i>Dumpers</i> magħmula għall-użu 'l barra mit-triq:		
1.041.001	1.1 <i>Dumpers</i> ta' piż hafif:	
1.041.002	2.1.1 ġodda	0%
1.041.003	2.1.2 użati	0%
1.042.001	1.2 Ohrajn:	
1.042.010	1.2.1 <i>Chassis</i> iffittjati b'makna u kabina	57.5%
		izda mhux inqas minn €3,447 għal kull vettura
1.042.020	1.2.2 Ohrajn	57.5%
		izda mhux inqas minn €3,750 għal kull vettura
2. Ohrajn (petrol, <i>diesel</i> jew ohrajn):		
1.043.000	2.1 Piż gross tal-vettura ta' mhux aktar minn 3.5 tunnelli:	
1.043.001	2.1.1 <i>Chassis</i> iffittjati b'makna u kabina	
1.043.010	2.1.1.1 Ġodda	57.5%
1.043.020	2.1.1.2 Ohrajn	57.5%
		izda mhux inqas minn €3,447 għal kull vettura
1.043.030	2.1.2 Ohrajn:	
1.043.040	2.1.2.1 Ġodda	57.5%
1.043.050	2.1.2.2 Ohrajn:	
1.043.051	2.1.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
1.043.052	2.1.2.2.1.1 vetturi ta' 50 sena jew aktar mid-data tal-manifattura	10.5%
		izda mhux inqas minn €629 għal kull vettura

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1.043.053	2.1.2.2.1.2 vetturi ta' 35 sena jew aktar izda anqas minn 50 sena mid-data tal-manifattura	28.5% izda mhux inqas minn €1,712 ghal kull vettura
1.043.054	2.1.2.2.2 ohrajn	57.5% izda mhux inqas minn €3,447 ghal kull vettura
1.044.000	2.2. Piż gross tal-vettura aktar minn 3.5 tunnelli izda ta' mhux aktar minn 5 tunnelli:	
1.044.010	2.2.1 Chassis iffittjati b'makna u kabina	
1.044.020	2.2.1.1 Ġodda	57.5%
1.044.030	2.2.1.2 Ohrajn	57.5% izda mhux inqas minn €3,447 ghal kull vettura
1.044.040	2.2.2 Ohrajn:	
1.044.050	2.2.2.1 Ġodda	57.5%
1.044.060	2.2.2.2 Ohrajn:	
1.044.061	2.2.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati b'hala awtentiċi minn korp approvat mill-Awtorità:	
1.044.062	2.2.2.2.1.1 vetturi ta' 50 sena jew aktar mid-data tal- manifattura	10.5% izda mhux inqas minn €629 ghal kull vettura
1.044.063	2.2.2.2.1.2 vetturi ta' 35 sena jew aktar izda anqas minn 50 sena mid-data tal-manifattura	28.5% izda mhux inqas minn €1,712 ghal kull vettura
1.044.064	2.2.2.2.2 ohrajn	57.5% izda mhux inqas minn €3,447 ghal kull vettura
1.045.000	2.3 Piż gross tal-vettura aktar minn 5 tunnelli izda ta' mhux aktar minn 12 tunnelli:	
1.045.001	2.3.1 Chassis iffittjati b'makna u kabina:	

1.045.011	2.3.1.1	24%
	Ġodda.....	
1.045.020	3.3.1.2	57.5%
	Oħrajn.....	izda mhux inqas minn €3,447 għal kull vettura
1.045.030	2.3.2 Oħrajn:	
1.045.041	2.3.2.1 Ġodda.....	24%
1.045.050	2.3.2.2 Oħrajn:	
1.045.051	2.3.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
1.045.052	2.3.2.2.1.1 vetturi ta' 50 sena jew aktar mid-data tal-manifattura	10.5% izda mhux inqas minn €1,258 għal kull vettura
1.045.053	2.3.2.2.1.2 vetturi ta' 35 sena jew aktar izda anqas minn 50 sena mid-data tal-manifattura	28.5% izda mhux inqas minn €3,424 għal kull vettura
1.045.054	2.3.2.1.2 oħrajn	57.5% izda mhux inqas minn €6,895 għal kull vettura
1.046.000	2.4 Piż gross tal-vettura aktar minn 12 tunnelli:	
1.046.001	2.4.1 <i>Chassis</i> iffittjati b'makna u kabina:	
1.046.011	2.4.1.1 Ġodda	24%
1.046.020	2.4.1.2 Oħrajn	57.5% izda mhux inqas minn €4,403 għal kull vettura
1.046.030	2.4.2 Oħrajn:	
1.046.041	2.4.2.1 Ġodda	24%
1.046.050	2.4.2.2 Oħrajn:	
1.046.051	2.4.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	

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1.046.052	2.4.2.2.1.1 vetturi ta' 50 sena jew aktar mid-data tal- manifattura	10.5%	izda mhux inqas minn €1,363 ghal kull vettura
1.046.053	2.4.2.2.1.2 vetturi ta' 35 sena jew aktar izda anqas minn 50 sena mid-data tal-manifattura	28.5%	izda mhux inqas minn €3,692 ghal kull vettura
1.046.054	2.4.2.2.2 ohrajn	57.5%	izda mhux inqas minn €6,895 ghal kull vettura
3. Ohrajn (eskluzi vetturi elettrici):			
1.047.010	3.1 Chassis iffittjati b'makna u kabina	57.5%	
1.047.020	3.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieq u fi pjattaforma ta' wara minghajr armar	57.5%	
1.047.030	3.3 Ohrajn:		
1.047.040	3.3.1 Godda.....	57.5%	
1.047.050	3.3.2 Ohrajn	57.5%	izda mhux inqas minn €7,431 ghal kull vettura
1.047.060	3.3.3. <i>Tipper trucks</i> godda, b'piz gross ta' aktar minn 5 tonnelli	0%	
1.047.070	3.3.4 <i>Refuse disposal trucks</i> godda b'piz gross ta' aktar minn 5 tonnelli	0%	
1.047.080	3.3.5. <i>Road tankers</i> u <i>browsers</i> godda, b'piz gross ta' aktar minn 5 tonnelli	0%	
1.048.000	4. Vetturi elettrici:		
1.048.010	4.1 vetturi elettrici misjuqa bil-batterija	0%	
1.048.020	4.2 vetturi elettrici ibridi bil-petrol (jew <i>diesel</i>)	16.5%	

Kategorija D – Tractors

1.011.000	1. <i>Tractors</i> ikkontrollati minn min ikun miexi magħhom	0%
1.012.000	2. <i>Tractors</i> stradali għal <i>semi-trailers</i>	0%
1.013.000	3. <i>Track-laying tractors</i>	0%
1.014.000	4. Ohrajn	0%

Kategorija E - Vetturi b'għan speċjali (per eżempju, *tractor* biex jiġbed l-arjuplani, *asphalt finisher*, *baby kart*, *backhoe loader bulldozer*, trasportatur tal-karozzi, vettura li tballat il-fosos, *cherry picker*, *con mixer* b'*hiab*, *mixer* tal-konkos, pompa tal-konkos, *core cutter*, *crane*, *crew cab*, *dental bus*, makna *digger drilling*, pjattaforma li tgħolli, eskavatur, vettura tat-tifi tan-nar, trakk *fork-lift*, gradatur, *hook loader*, kjosk tal-ġelati, *ice resurfacers*, vettura b'sellum, vettura biex jinżebgħu l-linji, vettura b'pala ta' tagħbija, *midibus* b'pala mekkanika, makna li tiñhan, vettura b'pala żgħira, ċinematografu mobbli, ġeneratur mobbli, kjosk mobbli, laboratorju mobbli, *workshop* mobbli, makna li taqta' l-ħaxix, *recovery truck*, *recovery vehicle*, vettura li twitti t-triq, *road scarifier*, *road surfacer*, vettura li tiknes it-triq, pjattaforma b'*scissor lift*, *skid steer loader*, vettura li twarrab il-borra, *station tractor*, vettura li tnaddaf, *tail-lift*, *sprayer* ta' l-asfalt, trakk b'lift idrawliku, trakk ta' l-irmonk, trakk ta' l-irmonk b'*hiab*, *tower ladder*, *tower wagon*, *tractor* eskavatur, vettura li thaffer it-trinek, trakk b'*workshop*, *tug master*, trakk *vacuator*, *wheel loader*, makna ta' l-x-ray):
.....0%

Fil-kazijiet kollha l-vettura ma għandhiex tkun vettura li ġgħorr il-merkanzija.

Vetturi bil-mutur ohrajn

1.091.000	Trakkijiet tax-xogħol, <i>self-propelled</i> , mhux iffittjati b'taġħmir għall-irfiegħ jew tqandil, tat-tipi wżati fil-fabbriki, imħażen, arei tad-dokk jew arjuporti għat-trasport ta' oġġetti f'distanzi qosra; <i>tractors</i> tat-tip użati fuq pjattaformi ta' l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi msemmija hawn fuq	0%
1.101.000	Tankijiet u vetturi oħra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi	0%".

Sostituzzjoni tat-Tieni Skeda ta' l-Att prinċipali.

30. It-Tieni Skeda ta' l-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

**"IT-TIENI SKEDA
(L-artikolu 6)**

**Taxxa ta' registrazzjoni li għandha tithallas fuq registrazzjoni ta' vetturi M1
u kwadriċikletti (inkluzi vetturi elettriċi u vetturi elettriċi ibridi)**

L-ammont ta' taxxa ta' registrazzjoni li għandu jithallas fuq registrazzjoni ta' vetturi M1, kemm godda jew użati, ta' *motor cycles* u ta' *quad bikes*, għandu jkun skond it-tabelli li ġejjin:

Vetturi M1

B'makna petrol

CO ₂	Rata	Tul	Rata
0g/km sa u inkluzi 100g/km	CO ₂ x VR x 0.13%	0 sa u inkluzi 3450mm	tul x VR x 0.0020%
Aktar minn 100g/km sa u inkluzi 130g/km	CO ₂ x VR x 0.15%	Aktar minn 3450mm sa u inkluzi 3640mm	tul x VR x 0.0022%
Aktar minn 130g/km sa u inkluzi 140g/km	CO ₂ x VR x 0.17%	Aktar minn 3640mm sa u inkluzi 3770mm	tul x VR x 0.0024%
Aktar minn 140g/km sa u inkluzi 150g/km	CO ₂ x VR x 0.19%	Aktar minn 3770mm sa u inkluzi 4030mm	tul x VR x 0.0026%
Aktar minn 150g/km sa u inkluzi 180g/km	CO ₂ x VR x 0.21%	Aktar minn 4030mm sa u inkluzi 4370mm	tul x VR x 0.0028%
Aktar minn 180g/km sa u inkluzi 220g/km	CO ₂ x VR x 0.23%	Aktar minn 4370mm sa u inkluzi 4570mm	tul x VR x 0.0030%
Aktar minn 220g/km sa u inkluzi 250g/km	CO ₂ x VR x 0.25%	Aktar minn 4570mm sa u inkluzi 4770mm	tul x VR x 0.0032%
Aktar minn 250g/km	CO ₂ x VR x 0.27%	Aktar minn 4770mm	tul x VR x 0.0034%

B'makna *diesel* b'materja partikolata ta' 0g/km sa u inkluzi 0.005g/km

CO ₂	Rata	Tul	Rata
0g/km sa u inkluzi 100g/km	CO ₂ x VR x 0.13%	0 sa u inkluzi 3450mm	tul x VR x 0.0020%
Aktar minn 100g/km sa u inkluzi 130g/km	CO ₂ x VR x 0.15%	Aktar minn 3450mm sa u inkluzi 3640mm	tul x VR x 0.0022%
Aktar minn 130g/km sa u inkluzi 140g/km	CO ₂ x VR x 0.17%	Aktar minn 3640mm sa u inkluzi 3770mm	tul x VR x 0.0024%
Aktar minn 140g/km sa u inkluzi 150g/km	CO ₂ x VR x 0.19%	Aktar minn 3770mm sa u inkluzi 4030mm	tul x VR x 0.0026%
Aktar minn 150g/km sa u inkluzi 180g/km	CO ₂ x VR x 0.21%	Aktar minn 4030mm sa u inkluzi 4370mm	tul x VR x 0.0028%
Aktar minn 180g/km sa u inkluzi 220g/km	CO ₂ x VR x 0.23%	Aktar minn 4370mm sa u inkluzi 4570mm	tul x VR x 0.0030%
Aktar minn 220g/km sa u inkluzi 250g/km	0.25% x CO ₂ x VR	Aktar minn 4570mm sa u inkluzi 4770mm	tul x VR x 0.0032%
Aktar minn 250g/km	0.27% x CO ₂ x VR	Aktar minn 4770mm	tul x VR x 0.0034%

B'makna *diesel* b'materja partikolata ta' aktar minn 0.005g/km iżda ta' mhux aktar minn 0.025g/km

CO ₂	Rata	Tul	Rata
0g/km sa u inklużi 100g/km	CO ₂ x VR x 0.18%	0 sa u inklużi 3450mm	tul x VR x 0.0020%
Aktar minn 100g/km sa u inklużi 130g/km	CO ₂ x VR x 0.21%	Aktar minn 3450mm sa u inklużi 3640mm	tul x VR x 0.0022%
Aktar minn 130g/km sa u inklużi 140g/km	CO ₂ x VR x 0.24%	Aktar minn 3640mm sa u inklużi 3770mm	tul x VR x 0.0024%
Aktar minn 140g/km sa u inklużi 150g/km	CO ₂ x VR x 0.27%	Aktar minn 3770mm sa u inklużi 4030mm	tul x VR x 0.0026%
Aktar minn 150g/km sa u inklużi 180g/km	CO ₂ x VR x 0.29%	Aktar minn 4030mm sa u inklużi 4370mm	tul x VR x 0.0028%
Aktar minn 180g/km sa u inklużi 220g/km	CO ₂ x VR x 0.32%	Aktar minn 4370mm sa u inklużi 4570mm	tul x VR x 0.0030%
Aktar minn 220g/km sa u inklużi 250g/km	CO ₂ x VR x 0.35%	Aktar minn 4570mm sa u inklużi 4770mm	tul x VR x 0.0032%
Aktar minn 250g/km	CO ₂ x VR x 0.38%	Aktar minn 4770mm	tul x VR x 0.0034%

B'makna *diesel* b'materja partikolata ta' aktar minn 0.025g/km iżda ta' mhux aktar minn 0.035g/km

CO ₂	Rata	Tul	Rata
0g/km sa u inklużi 100g/km	CO ₂ x VR x 0.20%	0 sa u inklużi 3450mm	tul x VR x 0.0020%
Aktar minn 100g/km sa u inklużi 130g/km	CO ₂ x VR x 0.23%	Aktar minn 3450mm sa u inklużi 3640mm	tul x VR x 0.0022%
Aktar minn 130g/km sa u inklużi 140g/km	CO ₂ x VR x 0.26%	Aktar minn 3640mm sa u inklużi 3770mm	tul x VR x 0.0024%
Aktar minn 140g/km sa u inklużi 150g/km	CO ₂ x VR x 0.29%	Aktar minn 3770mm sa u inklużi 4030mm	tul x VR x 0.0026%
Aktar minn 150g/km sa u inklużi 180g/km	CO ₂ x VR x 0.32%	Aktar minn 4030mm sa u inklużi 4370mm	tul x VR x 0.0028%
Aktar minn 180g/km sa u inklużi 220g/km	CO ₂ x VR x 0.35%	Aktar minn 4370mm sa u inklużi 4570mm	tul x VR x 0.0030%
Aktar minn 220g/km sa u inklużi 250g/km	CO ₂ x VR x 0.38%	Aktar minn 4570mm sa u inklużi 4770mm	tul x VR x 0.0032%
Aktar minn 250g/km	CO ₂ x VR x 0.41%	Aktar minn 4770mm	tul x VR x 0.0034%

B'makna diesel b'materja partikolata ta' aktar minn 0.035g/km

CO ₂	Rata	Tul	Rata
0g/km sa u inklużi 100g/km	CO ₂ x VR x 0.21%	0 sa u inklużi 3450mm	tul x VR x 0.0020%
Aktar minn 100g/km sa u inklużi 130g/km	CO ₂ x VR x 0.24%	Aktar minn 3450mm sa u inklużi 3640mm	tul x VR x 0.0022%
Aktar minn 130g/km sa u inklużi 140g/km	CO ₂ x VR x 0.27%	Aktar minn 3640mm sa u inklużi 3770mm	tul x VR x 0.0024%
Aktar minn 140g/km sa u inklużi 150g/km	CO ₂ x VR x 0.30%	Aktar minn 3770mm sa u inklużi 4030mm	tul x VR x 0.0026%
Aktar minn 150g/km sa u inklużi 180g/km	CO ₂ x VR x 0.34%	Aktar minn 4030mm sa u inklużi 4370mm	tul x VR x 0.0028%
Aktar minn 180g/km sa u inklużi 220g/km	CO ₂ x VR x 0.37%	Aktar minn 4370mm sa u inklużi 4570mm	tul x VR x 0.0030%
Aktar minn 220g/km sa u inklużi 250g/km	CO ₂ x VR x 0.40%	Aktar minn 4570mm sa u inklużi 4770mm	tul x VR x 0.0032%
Aktar minn 250g/km	CO ₂ x VR x 0.43%	Aktar minn 4770mm	tul x VR x 0.0034%

Taxxa applikabbli minima ghal vetturi użati M1 u kwadriċikletti (inklużi vetturi elettrici u vetturi elettrici ibridi) importati minn pajjiżi terzi skond l-artikolu 6(2) ta' dan l-Att

Zmien tal-vettura (snin)*	0	1	2	3	4	5	6	7
CO ₂						€	€	€
0g/km sa u inklużi 100g/km						1,500	1,680	1,882
Aktar minn 100g/km sa u inklużi 130g/km						1,800	2,016	2,258
Aktar minn 130g/km sa u inklużi 140g/km						2,000	2,240	2,509
Aktar minn 140g/km sa u inklużi 150g/km						3,500	3,920	4,390
Aktar minn 150g/km sa u inklużi 180g/km						4,000	4,480	5,018
Aktar minn 180g/km sa u inklużi 220g/km						7,000	7,840	8,781
Aktar minn 220g/km sa u inklużi 250g/km						12,000	13,440	15,053
Aktar minn 250g/km						13,500	15,120	16,934

Żmien tal-vettura (snin)	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	2,107	2,360	2,644	2,961	3,316	3,714	4,160	
Aktar minn 100g/km sa u inkluzi 130g/km	2,529	2,832	3,172	3,553	3,979	4,457	4,992	
Aktar minn 130g/km sa u inkluzi 140g/km	2,810	3,147	3,525	3,948	4,421	4,952	5,546	
Aktar minn 140g/km sa u inkluzi 150g/km	4,917	5,507	6,168	6,908	7,737	8,666	9,706	
Aktar minn 150g/km sa u inkluzi 180g/km	5,620	6,294	7,049	7,895	8,843	9,904	11,092	
Aktar minn 180g/km sa u inkluzi 220g/km	9,834	11,015	12,336	13,817	15,475	17,332	19,412	
Aktar minn 220g/km sa u inkluzi 250g/km	16,859	18,882	21,148	23,686	26,528	29,712	33,277	
Aktar minn 250g/km	18,967	21,243	23,792	26,647	29,844	33,426	37,437	

** Iż-żmien tal-vettura huwa iż-żmien tal-vettura mid-data tal-manifattura*

Vetturi bil-mutur użati li jkunu nġiebu jew li jkunu ġew impurtati jew ġew ordnati minn bejjiegha tal-vetturi awtorizzati qabel it-3 ta' Novembru 2008, iżda li kienu għadhom ma ġewx registrati qabel l-1 ta' Jannar, 2009, għandhom ikunu eżentati minn dawn ir-rati minimi ta' taxxa kemm-il darba dawk il-vetturi jiġu registrati sal-31 ta' Diċembru, 2009.

Motor cycles

Qawwa tal-makna	
Mhux aktar minn 50cc	cc x VR x 0.058%
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	cc x VR x 0.059%
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	cc x VR x 0.060%
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	cc x VR x 0.061%
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	cc x VR x 0.062%
Aktar minn 800cc	cc x VR x 0.063%

Motor cycle elettriku bil-batterija	VR x 1.71%
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Quad bikes

Quad bikes biex jintużaw fuq it-triq	cc x VR x 0.18%
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Formula tar-rata tat-taxxa:

(1) Wara li jiġu applikati t-tabelli rilevanti taħt l-intestatura "Vetturi bil-Mutur M1", l-ammont totali tat-taxxa ta' registrazzjoni għandu jkun daqs is-somma totali tal-valur CO₂ (g/km – grammi kull kilometru) immultiplikat bil-valur

ta' registrazzjoni (VR) multiplikat bil-valur % indikat, u t-total tat-tul (mm) multiplikat bil-valur ta' registrazzjon (VR) immultiplikat bil-valur % indikat:

$$(\text{CO}_2 \times \text{VR} \times x\%) + (\text{tul (mm)} \times \text{VR} \times x\%).$$

(2) Meta l-valur CO₂ ma jgix provdut lill-Awtorità mis-sid tal-vettura bil-mutur, l-Awtorità għandha tapplika ir-rata ta' 251g/km.

(3) Meta l-valur ta' materja partikulata ma jgix provdut lill-Awtorità mis-sid tal-vettura bil-mutur, l-Awtorità għandha tapplika ir-rata ta' 0.035 g/km.

(4) Meta jiġi applikat il-paragrafu 1 ta' hawn fuq, l-ammont ta' taxxa ta' registrazzjoni fuq vettura użata M1 importata minn pajjiż terz skond l-artikolu 6(2) huwa inqas mill-minimu applikabbli għal dik il-vettura, l-ammont ta' taxxa dovuta fuq ir-registrazzjoni ta' dik il-vettura għandu jkun il-minimu applikabbli għal dik il-vettura kif stabbilit fit-tabella bl-intestatura "Taxxa minima applikabbli għal vetturi M1 użati importati minn pajjiż terz skond l-artikolu 6(2)".

(5) Għal vetturi ibridi l-valur CO₂ għandu jkun il-livell flimkien ta' l-ammont ta' emissjonijiet ta' dijossidu tal-karbonju (CO₂) minn għaqda ta' mutur elettriku u makna ta' kombustjoni interna li tinsab fiċ-ċertifikat rilevanti ta' approvazzjoni ta' tip KE jew xi dokumentazzjoni oħra xierqa aċċettabbli mill-Awtorità li jikkonferma konformità ma' l-approvazzjon tat-tip għat-tip ta' vettura konċernata. Inkella, għandu jkun il-livell flimkien ta' dijossidu tal-karbonju (CO₂) li jkun jinsab fiċ-ċertifikat rilevanti ta' approvazzjoni ta' tip KE jew fiċ-ċertifikat KE ta' konformità jew xi dokumentazzjoni xierqa oħra aċċettabbli mill-Awtorità li tikkonferma l-konformità ma' l-approvazzjoni tat-tip għat-tip ta' vettura konċernata.

Vetturi ibridi

Ir-rata ta' taxxa ta' registrazzjoni pagabbli fuq vetturi ibridi għandha tkun ibbażata fuq it-tabelli għall-vetturi M1 iżda l-valur CO₂ kif provdut fiċ-Ċertifikat ta' Konformità għandu jitnaqqas b'20%.

Taxxa fuq vetturi bil-mutur M1 u *motor cycles* u vetturi bil-mutur *self drive* u vetturi bil-mutur misjuqa minn *chauffeur* li huma mibdula u li huma eżentati jew parzjalment eżentati

(1) Meta vettura M1 jew *motor cycle* li, meta jkunu ġew registrati, ġew eżentati mill-ħlas ta' taxxa ta' registrazzjoni skond l-artikolu 19 ta' dan l-Att jiġu mibjugħa lil persuna li ma tikkwalifikax għal eżenzjoni sħiħa ta' taxxa ta' registrazzjoni għandha tithallas it-taxxa applikabbli fuqha skond il-valur fis-suq tal-vettura.

(2) Meta vettura bil-mutur M1 jew *motor cycle* li, meta ikunu ġew registrati, ikunu ġew eżentati mill-ħlas ta' taxxa ta' registrazzjoni skond l-artikolu 19 ta' dan l-Att, jiġu mibjugħa lil persuna li ma tikkwalifikax għal eżenzjoni ta' taxxa ta' registrazzjoni għandha tithallas it-taxxa applikabbli fuqha skond il-valur fis-suq tal-vettura li minnu titnaqqas t-taxxa ta' registrazzjoni mħallsa meta tkun ġiet irregistrata dik il-vettura.

(3) Meta vettura bil-mutur M1 li tkun ġiet irregistrata bħala vettura bil-mutur *self-drive* bil-marki ta' registrazzjoni li jkollhom żewġ ittri li jkunu segwiti bl-ittra K tiġi mibdula għal vettura bil-mutur privata fi żmien sitta u tletin xahar minn meta ġiet irregistrata, għandha tithallas it-taxxa applikabbli fuqha skond il-valur fis-suq tal-vettura li minnu titnaqqas it-taxxa ta' registrazzjoni imħallsa meta ġiet irregistrata dik il-vettura.

(4) Meta vettura bill-mutur M1 li tkun ġiet irregistrata bħala vettura bil-mutur misjuqa minn *chauffeur* bil-marki ta' registrazzjoni li jkollhom ittra segwita bl-ittri GY tiġi mibdula għal vettura bil-mutur privata fi żmien sittin xahar minn meta ġiet irregistrata, għandha tithallas it-taxxa applikabbli fuqha skond il-valur fis-suq tal-vettura li minnu titnaqqas it-taxxa ta' registrazzjoni imħallsa meta tkun tkun ġiet irregistrata dik il-vettura."

Sostituzzjoni tat-Tielet Skeda ta' l-Att prinċipali. **31.** It-Tielet Skeda ta' l-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

"IT-TIELET SKEDA
(L-artikolu 17A)

Taxxa ta' registrazzjoni għall-vetturi registrati proviżorjament

Prodott	Rata ta' taxxa
Vetturi registrati proviżorjament	€232".

Sostituzzjoni tar-Raba' Skeda ta' l-Att prinċipali. **32.** Ir-Raba' Skeda ta' l-Att prinċipali għandha tiġi sostitwita bl-Iskeda ġdida li ġejja:

**"IR-RABA' SKEDA
(L-artikoli 8, 10)**

Drittijiet għal liċenza ta' ċirkolazzjoni li għandhom jithallsu kull sena fir-rigward ta' liċenzi ta' vetturi bil-mutur

Dawn id-drittijiet jistgħu jiġu emendati biss bi qbil mal-Ministru responsabbli għall-finanzi. Id-drittijiet li għandhom jithallsu għandhom ikunu favur il-Gvern.

Għall-finijiet ta' din l-Iskeda "sena" tfisser s-sena kalendarja mis-sena tal-manifattura tal-vettura bil-mutur.

1. Drittijiet fis-sena għal liċenza ta' ċirkolazzjoni għal vetturi M1 irreġistrati fl-1 ta' Jannar, 2009 u wara dan (eskluzi dawk fil-partita 6), u vetturi bil-mutur *self-drive* għal kiri ta' ftit żmien b'kapaċità tal-makna li hi aktar minn 1500cc fir-rigward ta' vetturi b'makna petrol u aktar minn 2000cc fir-rigward ta' vetturi b'makna *diesel* u vetturi misjuqa minn *chauffeur* b'kapaċità tal-makna li hi aktar minn 2000cc fir-rigward ta' vetturi b'makna petrol u b'aktar minn 3000cc fir-rigward ta' vetturi b'makna *diesel*.

B'makna petrol

Sena	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km sa u inklużi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inklużi 130g/km	110	110	110	110	110	138	151	166
Aktar minn 130g/km sa u inklużi 140g/km	120	120	120	120	120	150	165	182
Aktar minn 140g/km sa u inklużi 150g/km	140	140	140	140	140	175	193	212
Aktar minn 150g/km sa u inklużi 180g/km	180	180	180	180	180	225	248	272
Aktar minn 180g/km sa u inklużi 220g/km	250	250	250	250	250	313	344	378
Aktar minn 220g/km sa u inklużi 250g/km	350	350	350	350	350	438	481	529
Aktar minn 250g/km	500	500	500	500	500	625	688	756

Sena	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	166	183	201	221	244	268	295	
Aktar minn 100g/km sa u inkluzi 130g/km	183	201	221	244	268	295	324	
Aktar minn 130g/km sa u inkluzi 140g/km	200	220	242	266	292	322	354	
Aktar minn 140g/km sa u inkluzi 150g/km	233	256	282	310	341	375	413	
Aktar minn 150g/km sa u inkluzi 180g/km	299	329	362	399	438	482	531	
Aktar minn 180g/km sa u inkluzi 220g/km	416	458	503	554	609	670	737	
Aktar minn 220g/km sa u inkluzi 250g/km	582	641	705	775	853	938	1,032	
Aktar minn 250g/km	832	915	1,007	1,107	1,218	1,340	1,474	

B' makna *diesel* b' materja partikolata ta' 0g/km sa u inkluzi 0.005g/km

Sena	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inkluzi 130g/km	110	110	110	110	110	138	151	166
Aktar minn 130g/km sa u inkluzi 140g/km	120	120	120	120	120	150	165	182
Aktar minn 140g/km sa u inkluzi 150g/km	140	140	140	140	140	175	193	212
Aktar minn 150g/km sa u inkluzi 180g/km	180	180	180	180	180	225	248	272
Aktar minn 180g/km sa u inkluzi 220g/km	250	250	250	250	250	313	344	378
Aktar minn 220g/km sa u inkluzi 250g/km	350	350	350	350	350	438	481	529
Aktar minn 250g/km	500	500	500	500	500	625	688	756

Sena	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	166	183	201	221	244	268	295	
Aktar minn 100g/km sa u inkluzi 130g/km	183	201	221	244	268	295	324	
Aktar minn 130g/km sa u inkluzi 140g/km	200	220	242	266	292	322	354	
Aktar minn 140g/km sa u inkluzi 150g/km	233	256	282	310	341	375	413	
Aktar minn 150g/km sa u inkluzi 180g/km	299	329	362	399	438	482	531	
Aktar minn 180g/km sa u inkluzi 220g/km	416	458	503	554	609	670	737	
Aktar minn 220g/km sa u inkluzi 250g/km	582	641	705	775	853	938	1,032	
Aktar minn 250g/km	832	915	1,007	1,107	1,218	1,340	1474	

B'makna *diesel* b'materja partikolata ta' aktar minn 0.005g/km izda ta' mhux aktar minn 0.025g/km

Sena	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	105	105	105	105	105	131	144	159
Aktar minn 100g/km sa u inkluzi 130g/km	116	116	116	116	116	144	159	175
Aktar minn 130g/km sa u inkluzi 140g/km	126	126	126	126	126	158	173	191
Aktar minn 140g/km sa u inkluzi 150g/km	147	147	147	147	147	184	202	222
Aktar minn 150g/km sa u inkluzi 180g/km	189	189	189	189	189	236	260	286
Aktar minn 180g/km sa u inkluzi 220g/km	263	263	263	263	263	328	361	397
Aktar minn 220g/km sa u inkluzi 250g/km	368	368	368	368	368	459	505	556
Aktar minn 250g/km	525	525	525	525	525	656	722	794

Sena	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km sa u inklużi 100g/km	175	192	211	233	256	281	309	
Aktar minn 100g/km sa u inklużi 130g/km	192	211	233	256	281	309	340	
Aktar minn 130g/km sa u inklużi 140g/km	210	231	254	279	307	338	371	
Aktar minn 140g/km sa u inklużi 150g/km	245	269	296	326	358	394	433	
Aktar minn 150g/km sa u inklużi 180g/km	314	346	380	419	460	506	557	
Aktar minn 180g/km sa u inklużi 220g/km	437	480	528	581	639	703	774	
Aktar minn 220g/km sa u inklużi 250g/km	611	673	740	814	895	985	1,083	
Aktar minn 250g/km	873	961	1,057	1,163	1,279	1,407	1,547	

B'makna *diesel* b'materja partikolata ta' aktar minn 0.025g/km iżda ta' mhux aktar minn 0.035g/km

Sena	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km sa u inklużi 100g/km	110	110	110	110	110	138	152	167
Aktar minn 100g/km sa u inklużi 130g/km	121	121	121	121	121	152	167	183
Aktar minn 130g/km sa u inklużi 140g/km	132	132	132	132	132	165	182	200
Aktar minn 140g/km sa u inklużi 150g/km	154	154	154	154	154	193	212	233
Aktar minn 150g/km sa u inklużi 180g/km	198	198	198	198	198	248	273	300
Aktar minn 180g/km sa u inklużi 220g/km	276	276	276	276	276	345	379	417
Aktar minn 220g/km sa u inklużi 250g/km	386	386	386	386	386	482	531	584
Aktar minn 250g/km	551	551	551	551	551	689	758	834

Sena	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	183	202	222	244	269	295	325	
Aktar minn 100g/km sa u inkluzi 130g/km	202	222	244	269	295	325	357	
Aktar minn 130g/km sa u inkluzi 140g/km	220	242	266	293	322	354	390	
Aktar minn 140g/km sa u inkluzi 150g/km	257	282	311	342	376	414	455	
Aktar minn 150g/km sa u inkluzi 180g/km	330	363	400	439	483	532	585	
Aktar minn 180g/km sa u inkluzi 220g/km	459	504	555	610	671	739	812	
Aktar minn 220g/km sa u inkluzi 250g/km	642	706	777	855	940	1034	1137	
Aktar minn 250g/km	917	1009	1110	1221	1343	1477	1625	

B'makna *diesel* b'materja partikolata ta' aktar minn 0.035g/km

Sena	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	116	116	116	116	116	145	159	175
Aktar minn 100g/km sa u inkluzi 130g/km	127	127	127	127	127	159	175	193
Aktar minn 130g/km sa u inkluzi 140g/km	139	139	139	139	139	174	191	210
Aktar minn 140g/km sa u inkluzi 150g/km	162	162	162	162	162	203	223	245
Aktar minn 150g/km sa u inkluzi 180g/km	208	208	208	208	208	260	287	315
Aktar minn 180g/km sa u inkluzi 220g/km	289	289	289	289	289	362	398	438
Aktar minn 220g/km sa u inkluzi 250g/km	405	405	405	405	405	506	557	613
Aktar minn 250g/km	579	579	579	579	579	724	796	875

Sena	8	9	10	11	12	13	14	15
Kapaċità tal-makna	€	€	€	€	€	€	€	€
Klassi 1 (sa u inklużi 1300cc)	95	97	98	100	101	103	104	106
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	127	129	131	133	135	137	139	141
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	148	152	155	159	163	167	171	176
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	156	161	167	173	179	185	191	198
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	255	258	262	266	270	274	278	283
Klassi 6 (aktar minn 2000cc)	471	478	485	492	500	507	515	523

Sena	16	17	18	19+				
Kapaċità tal-makna	€	€	€	€				
Klassi 1 (sa u inklużi 1300cc)	108	109	111	112				
Klassi 2 (aktar minn 1300cc sa u inklużi 1449cc)	143	146	148	150				
Klassi 3 (aktar minn 1449cc sa u inklużi 1500cc)	180	185	189	194				
Klassi 4 (aktar minn 1500cc sa u inklużi 1800cc)	205	212	220	227				
Klassi 5 (aktar minn 1800cc sa u inklużi 2000cc)	287	291	295	300				
Klassi 6 (aktar minn 2000cc)	531	538	547	555				

3. Drittijiet għal liċenza ta' ċirkolazzjoni li għandhom jithallsu kull sena għal *motor cycles* u *quad bikes* irreġistrati fl-1 ta' Jannar, 2009 u wara dan

Sena	0	1	2	3	4	5	6	7
Kapaċità tal-makna	€	€	€	€	€	€	€	€
Mhux aktar minn 50cc	55	55	55	55	55	61	67	73
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	60	60	60	60	60	66	73	80
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	65	65	65	65	65	72	79	87
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	70	70	70	70	70	77	85	93
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	75	75	75	75	75	83	91	100
Aktar minn 800cc	80	80	80	80	80	88	97	106
<i>Motorcycle</i> bil-batterija/bl-elettriku	10	10	10	10	10	11	12	13
<i>Quad bikes</i>	100	100	100	100	100	110	121	133

Sena	8	9	10	11	12	13	14+	
Kapaċità tal-makna	€	€	€	€	€	€	€	
Mhux aktar minn 50cc	81	89	97	107	118	130	143	
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	88	97	106	117	129	141	156	
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	95	105	115	127	139	153	169	
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	102	113	124	136	150	165	182	
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	110	121	133	146	161	177	195	
Aktar minn 800cc	117	129	142	156	171	189	207	
<i>Motorcycle</i> bil-batterija/bl-elettriku	15	16	18	19	21	24	26	
<i>Quad bikes</i>	146	161	177	195	214	236	259	

4. Drittijiet għal liċenza ta' ċirkolazzjoni li għandhom jithallsu kull sena għal *motor cycles* u *quad bikes* irregistrati qabel l-1 ta' Jannar, 2009

Sena	0	1	2	3	4	5	6	7
Kapaċità tal-makna	€	€	€	€	€	€	€	€
Mhux aktar minn 50cc	50	50	50	50	50	50	50	55
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	52	52	52	52	52	52	52	57
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	56	56	56	56	56	56	56	62
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	58	58	58	58	58	58	58	64
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	60	60	60	60	60	60	60	66
Aktar minn 800cc	62	62	62	62	62	62	62	68
<i>Motorcycle</i> bil-batterija/bl-elettriku	10	10	10	10	10	10	10	11
<i>Quad bikes</i>	75	75	75	75	75	75	75	83

Sena	8	9	10	11	12	13	14	15
Kapaċità tal-makna	€	€	€	€	€	€	€	€
Mhux aktar minn 50cc	56	57	58	58	59	60	61	62
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	58	59	60	61	62	63	63	64
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	58	59	60	61	62	63	63	69
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	63	63	64	65	66	67	68	72
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	65	66	67	68	69	70	71	74
Aktar minn 800cc	67	68	69	70	71	72	73	77
<i>Motorcycle</i> bil-batterija/bl-elettriku	11	11	12	12	12	12	12	12
<i>Quad bikes</i>	84	85	86	88	89	90	92	93

Sena	16	17	18	19+				
Kapaċità tal-makna	€	€	€	€				
Mhux aktar minn 50cc	63	64	65	66				
Aktar minn 50cc iżda ta' mhux aktar minn 125cc	65	66	67	68				
Aktar minn 125cc iżda ta' mhux aktar minn 250cc	70	71	73	74				
Aktar minn 250cc iżda ta' mhux aktar minn 500cc	73	74	75	76				
Aktar minn 500cc iżda ta' mhux aktar minn 800cc	75	77	78	79				
Aktar minn 800cc	78	79	80	82				
<i>Motorcycle</i> bil-batterija/bl-elettriku	13	13	13	13				
<i>Quad bikes</i>	94	96	97	99				

5. Għall-użu ta' ambulanza, vann tal-ħabs jew karozza għall-ġarr tal-mejtin € 95

6. Għall-użu ta' vetturi M1 manifatturati fid-data jew qabel id-data li taqa' ħamsa u tletin sena qabel id-data ta' ħruġ jew it-tigdid tal-liċenzi tagħhom u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità dwar it-Trasport ta' Malta

B'makna petrol:

(i) sa u inklużi 1300cc	38
(ii) aktar minn 1300cc sa u inklużi 1449cc	50
(iii) aktar minn 1449cc sa u inklużi 1500cc	58
(iv) aktar minn 1500cc sa u inklużi 1800cc	60
(v) aktar minn 1800cc sa u inklużi 2000cc	100
(vi) aktar minn 2000 c.c.	185

B'makna *diesel*:

(i) sa u inklużi 1300cc	42
(ii) aktar minn 1300cc sa u inklużi 1449cc	55
(iii) aktar minn 1449cc sa u inklużi 1500cc	64
(iv) aktar minn 1500cc sa u inklużi 1800cc	66
(v) aktar minn 1800cc sa u inklużi 2000cc	110
(vi) aktar minn 2000 c.c.	204

7. Għall-użu ta' vetturi għall-ġarr tal-merkanzija manifatturati fid-data jew qabel id-data li taqa' ħamsa u tletin sena qabel id-data ta' ħruġ jew it-tigdid tal-liċenzi tagħhom u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità dwar it-Trasport ta' Malta 93

8. Ghall-użu ta' *motor cycles* manifatturati fid-data jew qabel id-data li taqa' hamsa u tletin sena qabel id-data ta' hruġ jew it-tigdid tal-liċenzi tagħhom u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità dwar it-Trasport ta' Malta

(i) sa u inklużi 50cc	25
(ii) aktar minn 50cc sa u inklużi 125cc	26
(iii) aktar minn 125cc sa u inklużi 250cc	28
(iv) aktar minn 250cc sa u inklużi 500cc	29
(v) aktar minn 500cc sa u inklużi 800cc	30
(vi) aktar minn 800 c.c.	31

9. Ghall-użu ta' vetturi b'ghan speċjali

Piż gross tal-vettura

sa u inklużi 3,500	185
aktar minn 3,500 sa u inklużi 5,000	185
aktar minn 5,000 sa u inklużi 11,999 ...	185
aktar minn 11,999	185

10. Ghall-użu ta' *tractor*/għaqda ta' *tractor-trailer*, fis-sena:

Nru ta' fusijiet	Piż Gross Magħqud Kilogrammi	<i>Driving axle(s) b'suspension ta' l-arja jew ekwivalenti rikonoxxut</i> €	<i>Driving axle(s) b'sistemi ta' suspension oħra</i> €
2+1	sa 11,999	93.15	93.15
	minn 12,000 sa 13,999	93.15	93.15
	minn 14,000 sa 15,999	93.15	93.15
	minn 16,000 sa 17,999	93.15	93.15
	minn 18,000 sa 19,999	93.15	93.15
	minn 20,000 sa 21,999	93.15	93.15
	minn 22,000 sa 22,999	93.15	97.80
	minn 23,000 sa 24,999	97.00	177.00
2+2	25,000 u aktar	177.00	307.45
	minn 23,000 sa 24,999	93.15	93.15
	minn 25,000 sa 25,999	93.15	116.45
	minn 26,000 sa 27,999	116.45	170.00
	minn 28,000 sa 28,999	170.00	204.95
	minn 29,000 sa 30,999	204.95	335.40
	minn 31,000 sa 32,999	335.40	465.85
	minn 33,000 sa 35,999	465.85	708.10
2+3	36,000 u aktar	465.85	708.10
	minn 36,000 sa 37,999	370.35	517.10
3+2	38,000 u aktar	517.10	701.10
	minn 36,000 sa 37,999	328.40	454.20
	minn 38,000 sa 39,999	454.20	628.90
	40,000 u aktar	628.90	929.40
3+3	minn 36,000 sa 37,999	186.35	225.95
	minn 38,000 sa 39,999	225.95	337.75
	40,000 u aktar	337.75	535.75
3+4	40,000 u aktar	337.75	535.75
4+3	40,000 u aktar	337.75	535.75

11. Għall-użu ta' vetturi bil-mutur N1, N2 u N3, esklużi *tractors*/għaqdiet ta' *tractor trailers* u vetturi b'għan speċjali, fis-sena:

Nru ta' fusijiet	Piż Gross tal-Vettura Kilogrammi	Driving axle(s) b'suspension ta' l-arja jew ekwivalenti rikonoxxut €	Driving axle(s) b'sistemi ta' suspension oħra €
2	Sa 3,500	185	185
	minn 3,501 sa 5,000	185	185
	minn 5,001 sa 11,999	185	185
	minn 12,000 sa 12,999	185	185
	minn 13,000 sa 13,999	185	185
	minn 14,000 sa 14,999	185	185
3	15,000 u aktar	230	370
	minn 15,000 sa 16,999	185	185
	minn 17,000 sa 18,999	185	185
	minn 19,000 sa 20,999	210	210
	minn 21,000 sa 22,999	210	300
	minn 23,000 sa 24,999	295	460
4	25,000 u aktar	295	460
	minn 23,000 sa 24,999	205	210
	minn 25,000 sa 26,999	205	320
	minn 27,000 sa 28,999	320	510
	minn 29,000 sa 30,999	510	740
5	31,000 u aktar	510	740
	32,000 u aktar	510	740

€

12. Għall-użu ta' vetturi M2 u M3 għall-kiri bi hlas, fis-sena -

(1) <i>Buses</i> tal-linja biex jintużaw fuq servizzi skedati biss .	23.25
(2) <i>Buses</i> tal-linja biex jintużaw fuq servizzi skedati u mhux skedati	81.45
(3) <i>Coaches</i> , ferroviji mingħajr linji, <i>buses</i> mikxufin	465.85
(4) <i>Minibuses</i>	135.10
(5) Vannijiet bit- <i>tail-lift</i>	135.10
(6) Vannijiet b' <i>white-window</i>	86.15

13. Għall-użu ta' vetturi M2 u M3 oħra, fis-sena -

Vetturi M2 u M3	Qawwa tal-makna	Dritt għal liċenza ta' ċirkolazzjoni
	sa u inklużi 1500cc	€69.85
	aktar minn 1500cc sa u inklużi 1800cc	€104.80
	aktar minn 1800cc sa u inklużi 2000cc	€174.70
	aktar minn 2000cc u aktar	€349.40

14. Għall-użu ta' *moped* elettriku b'batteryja €00.00

15. Għall-użu ta' kull tip ta' *tractor* agrikolu jew makna intiza biex tintuża biss għal għanijiet agrikoli, fis-sena €11.65

16. Għall-użu ta' vettura bil-mutur registrata qabel l-1 ta' Jannar, 2009 sabiex tintuża għal-kiri ta' żmien twil (sal-31 ta' Diċembru, 2013; wara din id-data, għandhom jiġu imposti r-rati applikabbli għal vetturi M1 skond il-partita 2 fir-rigward ta' vetturi M1; ir-rati applikabbli għall-*motor cycles* taht il-partita 3 fir-rigward ta' *motor cycles*, u r-rati applikabbli għal vetturi għall-garr tal-merkanzija taht il-partita 11 fir-rigward ta' vetturi għall-garr tal-merkanzija):

Vetturi bil-mutur M1	Qawwa tal-makna	Dritt għal liċenza ta' ċirkolazzjoni
	sa u inklużi 1300cc	€69.85
	aktar minn 1300cc sa u inklużi 1500cc	€93.15
	aktar minn 1500cc sa u inklużi 1800cc	€104.80
	aktar minn 1800cc sa u inklużi 2000cc	€174.70
	aktar minn 2000cc u aktar	€349.40

<i>Motor cycles</i>	€46.55
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Vetturi għall-garr tal-merkanzija b'piż gross ta' anqas minn 15-il tunnellata	€93.15
Vetturi għall-garr tal-merkanzija b'piż gross ta' 15-il tunnellata jew aktar	€185

17. Għall-użu ta' vetturi bil-mutur elettrici, esklużi *motor cycles* €75".

Thassir tal-Hames Skeda ta' l-Att prinċipali.

33. Il-Hames Skeda ta' l-Att prinċipali għandha tiġi mhassra.

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 105 tat-28 ta' April, 2009.

LOUIS GALEA
Speaker

PAULINE ABELA
Skrivan tal-Kamra tad-Deputati