

Nagħti l-kunsens tiegħi.

(L.S.)

EDWARD FENECH ADAMI
President

31 ta' Diċembru, 2007

ATT Nru XXXII ta' l-2007

ATT biex jimplimenta diversi miżuri ta' l-Estimi għall-2008 u miżuri amministrattivi oħra.

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

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att ta' l-2007 li Titolu fil-qosor.
Jimplimenta Miżuri ta' l-Estimi 2008.

TAQSIMA I

2. Id-disposizzjonijiet ta' din it-Taqsima għandhom jibdew Bidu fis-sehh ta' din it-Taqsima.
isehħu fl-1 ta' Jannar, 2008.

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

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

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

hekk kif l-istess Ministru jista' japprova.

Skop.

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

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2008 u/jew snin sussegwenti; u

(b) jiġu mifdija *stocks* reġistrati li għandhom jiġu mifdija matul l-2008; u

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

TAQSIMA II

Emenda tad-disposizzjonijiet dwar is-sena finanzjarja f'diversi liġijiet.

6. (1) Din it-Taqsima temenda d-disposizzjonijiet dwar is-sena finanzjarja f'diversi liġijiet skond ma jidher fl-artikoli li ġejjin.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li dahlu fis-seħħ fl-1 ta' Ottubru, 2007.

Emenda ta' l-Att dwar l-Awtorità tad-Djar. Kap. 261.

7. Fl-artikolu 2 ta' l-Att dwar l-Awtorità tad-Djar, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru." għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jiżdied dan il-proviso li ġej:

"Iżda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar l-Enemalta. Kap. 272.

8. Fl-artikolu 2 ta' l-Att dwar l-Enemalta, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-tletin jum ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jiżdied dan il-proviso li ġej:

"Iżda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar l-Edukazzjoni. Kap. 277.

9. Fl-artikolu 2 ta' l-Att dwar l-Edukazzjoni, fil-proviso tat-tifsira "sena finanzjarja", minflok il-kliem "tas-sena ta' wara;" għandhom jidhlu l-kliem "tas-sena ta' wara:" u minnufih wara għandu jiżdied dan il-proviso gdid li ġej:

"Izda wkoll fil-każ ta' l-Università ta' Malta, is-sena finanzjarja tfisser il-perjodu ta' tnax-il xahar li jibda fl-1 ta' Ottubru ta' sena u li jintemm fit-30 ta' Settembru tas-sena li tiġi minnufih wara; b'dan illi s-sena finanzjarja li bdiet fl-1 ta' Jannar, 2007 għandha tkun għal perjodu ta' disa' xhur li jtemm fit-30 ta' Settembru, 2007;"

10. Fl-artikolu 2 ta' l-Att dwar l-Awtorità dwar it-Trasport ta' Malta, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar l-Awtorità dwar it-Trasport ta' Malta.
Kap. 332.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

11. Fl-artikolu 2 ta' l-Att dwar is-Servizzi ta' Impjieg u Tahriġ, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-tletin ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar is-Servizzi ta' Impjieg u Tahriġ.
Kap. 343.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

12. Fl-artikolu 2 ta' l-Att dwar l-Awtorità Marittima ta' Malta, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-tletin ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar l-Awtorità Marittima ta' Malta.
Kap. 352.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

13. Fl-artikolu 2 ta' l-Att dwar l-Ippjanar ta' l-Iżvilupp, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar l-Ippjanar ta' l-Iżvilupp.
Kap. 356.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

14. Fl-artikolu 2 ta' l-Att dwar l-Awtorità Maltija dwar l-Istandards, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru;" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar l-Awtorità Maltija dwar l-Istandards.
Kap. 419.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar l-Awtorità ta' l-Istatistika ta' Malta.
Kap. 422

15. Fl-artikolu 2 ta' l-Att dwar l-Awtorità ta' l-Istatistika ta' Malta, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru;" ghandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara ghandu jizdied dan il-proviso li ġej:

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar l-Awtorità ta' Malta dwar ir-Riżorsi.
Kap. 423.

16. Fl-artikolu 2 ta' l-Att dwar l-Awtorità ta' Malta dwar ir-Riżorsi, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru;" ghandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara ghandu jizdied dan il-proviso li ġej:

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar l-Awtorità ghas-Sahha u s-Sigurtà fuq il-Post tax-Xoghol.
Kap. 424.

17. Fl-artikolu 2 ta' l-Att dwar l-Awtorità ghas-Sahha u s-Sigurtà fuq il-Post tax-Xoghol, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru" ghandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara ghandu jizdied dan il-proviso li ġej:

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar il-Kunsill Malti ghall-Kultura u l-Arti.
Kap. 444.

18. Fl-artikolu 2 ta' l-Att dwar il-Kunsill Malti ghall-Kultura u l-Arti, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru" ghandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara ghandu jizdied dan il-proviso li ġej:

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

Emenda ta' l-Att dwar il-Patrimonju Kulturali.
Kap. 445.

19. Fl-artikolu 2 ta' l-Att dwar il-Patrimonju Kulturali, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-tletin ta' Settembru" ghandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara ghandu jizdied dan il-proviso li ġej:

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 ghandha tkun ghal perjodu ta' hmistax-il xahar u ghandha ttemm fil-31 ta' Diċembru, 2008."

20. Fl-artikolu 2 ta' l-Att dwar l-Ispport, fit-tifsira "sena finanzjarja", minflok il-kliem "fit-30 ta' Settembru" għandhom jidhlu l-kliem "fil-31 ta' Diċembru:" u minnufih wara għandu jizdied dan il-proviso li ġej:

Emenda ta' l-Att dwar l-Ispport. Kap. 455.

"Izda s-sena finanzjarja li bdiet fl-1 ta' Ottubru, 2007 għandha tkun għal perjodu ta' hmistax-il xahar u għandha ttemm fil-31 ta' Diċembru, 2008."

TAQSIMA III

21. Din it-taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tiftiehem haġa waħda ma' l-Ordinanza tad-Dwana, hawn iżjed 'il quddiem f'din it-Taqsima msejha "l-liġi prinċipali".

Emenda ta' l-Ordinanza tad-Dwana. Kap. 37.

22. L-artikolu 2 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 2 tal-liġi prinċipali.

(a) minnufih wara t-tifsira "bastiment", għandha tiżdied din it-tifsira ġdida li ġejja:

" "dazju" tfisser kull dazju li jithallas lill-Kontrullur tad-Dwana fuq oġġetti importati u tinkludi dazju ta' importazzjoni, dazju ta' esportazzjoni, dazju fuq il-biedja, dazju kontra *dumping*, dazju ta' kumpens u dazju tas-sisa;" u

(b) fit-tifsira "oġġetti importati", minnufih wara l-kliem "u li jinġiebu fiha" għandhom jizdiedu l-kliem "jew miġjubin fiha".

23. (1) Il-kliem "dazju ta' importazzjoni" jew "dazji ta' importazzjoni" kull fejn dawn jinsabu fl-artikoli 17, 22A(1), 25, 26, 27(2), 60(a) u 80(2) tal-liġi prinċipali għandhom jiġu sostitwiti bil-kelma "dazju".

Sostituzzjoni tal-frazzjiet "dazju ta' importazzjoni" u "dazju ta' esportazzjoni" bil-kelma "dazju" fil-liġi prinċipali.

(2) Il-kliem "dazju ta' esportazzjoni" fl-artikolu 62(1) għandhom jiġu sostitwiti bil-kelma "dazju".

24. Fis-subartikolu (1) ta' l-artikolu 6 tal-liġi prinċipali, minflok il-kliem "fi żmien erba' u għoxrin siegħa minn x'hin jasal mill-post 'il hemm mill-ibhra f'wiehed jew l-iehor mill-portijiet tal-Belt Valletta" għandhom jidhlu l-kliem "mill-inqas sitt siegħat qabel ma jasal mill-post lil hinn mill-ibhra f'wiehed jew l-iehor mill-portijiet tal-Belt Valletta jew fil-port ta' Marsaxlokk" u l-kliem "jew f'dawk il-formuli; u dan ir-rapport għandu jsir qabel ma titmiss it-tagħbija." għandhom jiġu sostitwiti bil-kliem "jew f'dawk il-formuli".

Emenda ta' l-artikolu 6 tal-liġi prinċipali.

Emenda ta' l-
artikolu 7 tal-
liġi prinċipali.

25. L-artikolu 7 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) minflok in-nota marginali "Żbark minn vapuri ta' oġġetti mingħajr rapport" għandha tidhol in-nota marginali "Żbark ta' oġġetti minn vapuri";

(b) fis-subartikolu (1) tiegħu:

(i) il-kliem minn "B'dak kollu li jingħad fis-subartikolu (1) ta' l-artikolu 6," sal-kliem "rapport tal-bastiment jew tat-tagħbija:" għandhom jithassru;

(ii) l-ewwel proviso tas-subartikolu għandu jsir l-ewwel paragrafu ta' dak is-subartikolu u f'dak il-paragrafu l-kliem "Izda b'dan, li dawn l-oġġetti" għandhom jiġu sostitwiti bil-kliem "Dawn l-oġġetti"; u

(iii) it-tieni proviso tas-subartikolu għandu jsir l-ewwel proviso u f'dak il-proviso l-kliem "Izda, ukoll," għandhom jiġu sostitwiti bil-kliem "Izda";

(ċ) is-subartikoli (2) u (3) tiegħu għandhom jithassru;

(d) is-subartikolu (4) tiegħu għandu jiġi enumerat mill-ġdid bhala s-subartikolu (2) u f'dak is-subartikolu l-kliem "li jkun hemm f'rapport kif jingħad qabel" għandhom jithassru; u

(e) is-subartikolu (5) tiegħu għandu jiġi enumerat mill-ġdid bhala s-subartikolu (3) u f'dak is-subartikolu l-kliem "Minkejja d-disposizzjonijiet l-oħra li hemm fis-subartikoli ta' qabel f'dan l-artikolu, il-Kontrullur" għandhom jiġu sostitwiti bil-kliem "Il-Kontrullur", u l-kliem "kif hu preskritt f'dan l-artikolu" għandhom jithassru.

Emenda ta' l-
artikolu 25 tal-
liġi prinċipali.

26. Fl-artikolu 25 tal-liġi prinċipali minnufih wara l-kliem "piżatur tad-dwana" għandhom jidhlu l-kliem "jew minn xi persuna li tiġi maħtura mill-Kontrullur għal dak l-għan".

Emenda ta' l-
artikolu 26 tal-
liġi prinċipali.

27. Fl-artikolu 26 tal-liġi prinċipali minflok il-kliem "jiġu kkonfiskati." għandhom jidhlu l-kliem "jiġu kkonfiskati:" u minnufih wara dan għandu jizdied dan il-proviso li ġej:

"Izda jekk dik il-persuna tkun impjegat tal-Gvern, it-telfien ta' impieg imsemmi għandu biss isehh wara li jittiehdu proċedimenti dixxiplinari skond ir-regolamenti dixxiplinari li jkun japplikaw għal dawk l-impjegati."

28. Fl-artikolu 63 tal-liġi prinċipali:

Emenda ta' l-artikolu 63 tal-liġi prinċipali.

(a) il-kliem "iżda li ma tkunx tidher li saret b'qerq," għandhom jithassru; u

(b) minflok il-kliem "f'qorti." għandhom jidhlu l-kliem "f'qorti:" u minnufih wara dan għandu jiżdied dan il-proviso ġdid li ġej:

"Iżda d-disposizzjonijiet ta' dan l-artikolu jistgħu jiġu wkoll applikati fil-każ ta' kontravvenzjonijiet ta' din l-Ordinanza li jkunu jinvolve oġġetti li ma jithallasx dazju fuqhom u f'dawk il-każijiet l-ammont ta' dazju perikolat għandu jitqies, għall-finijiet ta' dan l-artikolu li jkun ekwivalenti għal hamsa fil-mija tal-valur ta' l-oġġetti."

29. Fis-subartikolu (1) ta' l-artikolu 68 tal-liġi prinċipali minflok il-kliem "fit-twarrib" għandhom jidhlu l-kliem "fit-twarrib, fit-tiżmim, fil-ħabi".

Emenda ta' l-artikolu 68 tal-liġi prinċipali.

30. Fis-subartikolu (1) ta' l-artikolu 71 tal-liġi prinċipali, il-kliem "l-artikolu 350" għandhom jiġu sostitwiti bil-kliem "l-artikolu 355E".

Emenda ta' artikolu 71 tal-liġi prinċipali.

31. Is-subartikolu (2) ta' l-artikolu 76 tal-liġi prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda ta' l-artikolu 76 tal-liġi prinċipali.

"(2) Dawk il-proċedimenti għandhom jinbdew fi żmien għaxar snin mid-data meta jsir ir-reat."

TAQSIMA IV

32. (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income*, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar it-Taxxa fuq l-*Income*. Kap. 123.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jibdew isehħu mis-sena ta' stima 2009.

33. Is-subartikolu (1) ta' l-artikolu 14B ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) minnufih wara l-kliem "li jirrigwardaw it-tfal tiegħu li jkunu jattendu" għandhom jiżdiedu l-kliem "f'xi *kindergarten* privat reġistrat jew";

(b) fil-paragrafu (a) tiegħu, minnufih wara l-kliem "l-iskola relattiva" għandhom jidhlu l-kliem "jew *kindergarten*"; u

(ċ) fil-paragrafu (b) tiegħu, minnufih wara l-kliem "dik l-iskola primarja" għandhom jidhlu l-kliem "jew *kindergarten*".

Żjieda ta' artikolu 14D ma' l-Att prinċipali.

34. Minnufih wara l-artikolu 14Ċ ta' l-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Mizati dwar residenza f'dar għall-anzjani.

14D. Minkejja kull haġa li tgħid xort'ohra li tinsab f'dan l-Att, jekk individwu jġib prova għas-sodisfazzjon tal-Kummissarju li fis-sena li tiġi minnufih qabel xi sena ta' stima, huwa jkun hallas mizati għalih innifsu jew f'isem membru tal-familja tiegħu rigward residenza f'dar privata għall-anzjani, huwa għandu jinghata tnaqqis fir-rigward ta' l-*income* tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont li jkun fil-fatt thallas;

(b) elfejn euro:

Iżda, għal kull sena ta' stima, it-tnaqqis kollu mitlub rigward xi resident ma għandux jeċċedi l-ammont kif stipulat f'dan l-artikolu:

Iżda wkoll li t-tnaqqis jinghata biss jekk il-pagament u d-dettalji ta' l-individwu li jagħmel it-talba jiġu konfermati minn informazzjoni pprovduta, f'dak il-format u kontenut li jiddetermina l-Kummissarju, mill-persuna li tmexxi d-dar privata għall-anzjani."

Żjieda ta' artikolu 14E ma' l-Att prinċipali.

35. Minnufih wara l-artikolu 14D ta' l-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

"Mizati għal attivitajiet sportivi.

14E. Minkejja kull haġa li tgħid xort'ohra li tinsab f'dan l-Att, jekk individwu jġib prova għas-sodisfazzjon tal-Kummissarju li fis-sena li tiġi minnufih qabel xi sena ta' stima, huwa jkun hallas mizati, konfermati b'riċevuti ufficjali, rigward it-tfal tiegħu li ma jkunux għalqu s-sittax-il sena, li jattendu attivitajiet sportivi approvati mill-Kunsill Malti ta' l-Isport, huwa għandu, għal kull tifel jew tifla, jinghata tnaqqis fir-rigward ta' l-*income* tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont li jkun fil-fatt thallas;

(b) mitt euro."

36. Il-paragrafi (a) u (b) (iżda mhux il-proviso tagħhom) tas-subartikolu (1) ta' l-artikolu 56 ta' l-Att prinċipali għandhom jiġu sostitwiti bil-paragrafi ġodda li ġejjin:

Emenda ta' l-artikolu 56 ta' l-Att prinċipali.

"(a) fil-każ ta' koppja miżżewġa residenti f'Malta fis-sena minnufih qabel is-sena ta' stima u li għaliha japplika l-artikolu 49 hliet meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull euro fuq l-ewwel €11400 0 euro ċenteżmi

Għal kull euro fuq id-€9100 ta' wara ... 15 euro ċenteżmi

Għal kull euro fuq is-€7500 ta' wara ... 25 euro ċenteżmi

Għal kull euro mill-bqija 35 euro ċenteżmi;

(b) fil-każ ta' kull individwu ieħor residenti f'Malta, inkluż ir-raġel u l-mara meta l-konjuġi responsabbli jkun għażel komputazzjoni separata għall-finijiet ta' l-artikolu 50 -

Għal kull euro fuq l-ewwel €8150 0 euro ċenteżmi

Għal kull euro fuq il-€5850 ta' wara 15 euro ċenteżmi

Għal kull euro fuq il-€5000 ta' wara 25 euro ċenteżmi

Għal kull euro mill-bqija 35 euro ċenteżmi:".

TAQSIMA V

37. Din it-Taqsima temenda l-Att dwar il-Habs, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Habs, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar il-Habs. Kap. 260.

38. Minnufih wara l-artikolu 15 ta' l-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

Żjieda ta' artikolu 15A ġdid ma' l-Att prinċipali.

"Riserva dwar
uffiċjali tas-
servizzi
korrettivi.

15A. Minghajr preġudizzju għal regolamenti magħmulin taht dan l-Att dwar il-pensjoni massima li jista' jinghata uffiċjal tas-servizzi korrettivi li jistgħu jkunu fis-seħħ minn żmien għal żmien, meta persuna tkun giet mahtura uffiċjal tas-servizzi korrettivi, kull żmien qabel dik il-ħatra li matulu dik il-persuna tkun tat is-servizz tagħha bħala uffiċjal tal-ħabs jew bħala membru ta' korp dixxiplinat kif imfisser fl-artikolu 47(1) tal-Kostituzzjoni għandu jitqies li jkun servizz bħala uffiċjal tas-servizzi korrettivi għall-ghan ta' xi pensjoni li tista' tinghata skond dan l-Att jew skond xi regolamenti magħmulin tahtu."

TAQSIMA VI

Emenda ta' l-
Att dwar is-
Sigurtà Soċjali.
Kap. 318.

39. (1) Din it-Taqsima temenda l-Att dwar is-Sigurtà Soċjali, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar is-Sigurtà Soċjali, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Din it-Taqsima għandha tidhol fis-seħħ kif ġej:

(a) l-artikolu 47 u l-paragrafu (b), minghajr il-proviso, ta' l-artikolu 48 għandhom jitqiesu li ġew fis-seħħ b'effett mit-3 ta' Jannar 2004;

(b) l-artikoli 42, 43 u l-paragrafu (ċ) ta' l-artikolu 46 għandhom jitqiesu li ġew fis-seħħ b'effett mill-1 ta' Jannar 2007;

(ċ) il-paragrafu (a) ta' l-artikolu 40, il-provisos għall-paragrafu (b) ta' l-artikolu 48 u l-artikolu 50 għandhom jitqiesu li ġew fis-seħħ b'effett mis-6 ta' Jannar 2007;

(d) il-paragrafi (a), (b), (ċ), (d) u (e) ta' l-artikolu 40, l-artikolu 41, il-paragrafu (a) ta' l-artikolu 48 u l-artikoli 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 u 68 għandhom jiġu fis-seħħ b'effett mill-5 ta' Jannar 2008; u

(e) l-artikoli 44, 45 u l-paragrafi (a) u (b) ta' l-artikolu 46 għandhom jiġu fis-seħħ b'effett mis-7 ta' Jannar 2008.

40. Is-subartikolu (1) ta' l-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) minnufih wara t-tifsira "*allowance* tat-tfal" għandha tiżdied din it-tifsira ġdida li ġejja:

" "*Allowance* tat-Tfal Fissa" għandha tkun dik stipulata fl-Erbatax-il Skeda;"

(b) fit-tifsira "Dipartiment" minflok il-kliem "Dipartiment tas-Sigurtà Soċjali" għandhom jidhlu l-kliem "Diviżjoni tas-Sigurtà Soċjali";

(ċ) fit-tifsira "Direttur" minflok il-kliem "Direttur (Sigurtà Soċjali)" kull fejn dawn jinsabu, għandhom jidhlu l-kliem "Direttur Ġenerali (Sigurtà Soċjali)";

(d) fl-ewwel proviso tat-tifsira "jirtira" minflok il-kliem "li jitqies bħala li ġie skwalifikat milli jirċievi pensjoni minhabba li jkun f'impjieg assigurabbli jew persuna li timpjega lilha nnifisha, li wiehed jirtira tfisser id-data li fiha ma jibqax hekk skwalifikat" għandhom jidhlu l-kliem "li ma jkunx qed jirċievi pensjoni u jkun għadu f'impjieg assigurabbli jew persuna li timpjega lilha nnifisha jew persuna li taħdem għaliha nnifisha, li wiehed jirtira tfisser id-data li fiha japplika għall-pensjoni taht it-Taqsima V ta' dan l-Att";

(e) fit-tifsira "Pensjoni tas-Servizz":

(i) fis-sub-paragrafu (b) tal-proviso mal-paragrafu (ii) tiegħu, minflok il-kliem "ta' dan l-Att." għandhom jidhlu l-kliem "ta' dan l-Att; u";

(ii) fil-paragrafu (iv) tal-proviso mat-tifsira "Pensjoni tas-Servizz", minflok il-kliem "ta' dik il-Pensjoni tas-Servizz:" għandhom jidhlu l-kliem "ta' dik il-Pensjoni tas-Servizz; u";

(iii) fil-proviso mal-paragrafu (iv) tiegħu, minflok il-kliem "Iżda wkoll it-Tieni Pensjoni" għandhom jidhlu l-kliem "(vi) it-Tieni Pensjoni"; u

(iv) minnufih wara l-paragrafu (iv) għandu jiżdied dan il-paragrafu ġdid li ġej:

"(v) b'seħħ mill-5 ta' Jannar 2008, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taht dan l-Att, Pensjoni tas-Servizz nieqsa Lm 200:"

(f) fil-paragrafu (ċ) tat-tifsira "persuna gravement disabilitata", minflok il-kliem "*Chronic-Granulomatous Disease*; jew" għandhom jidhlu l-kliem "*Chronic-Granulomatous Disease*;" u minnufih wara għandu jiżdied il-kliem "*Leopard's Syndrome*; jew".

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

41. Is-subartikolu (1) ta' l-artikolu 6 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) minflok il-paragrafu (d) tiegħu għandu jidhol dan li ġej:

"(d) b'seħħ mill-5 ta' Jannar 2008, persuna li tkun qed tirċievi pensjoni (barra minn Pensjoni għal Korriment) li tithallas taħt dan l-Att u ma tkunx qed taħdem bi qligħ;"

(b) il-paragrafu (e) tiegħu għandu jiġi enumerat mill-ġdid bħala l-paragrafu (f); u

(ċ) minnufih wara l-proviso għall-paragrafu (d) tiegħu, għandu jiżdied il-paragrafu ġdid li ġej:

"(e) persuna f'impjieg eċċettwat skond il-paragrafu 8 tat-Taqsima II ta' l-Ewwel Skeda;"

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

42. Is-subartikolu (2) ta' l-artikolu 7 ta' l-Att prinċipali għandu jiġi mibdul b'dan li ġej:

"(2) Bla hsara għad-disposizzjonijiet ta' dan l-Att:

(a) ir-rati fil-gimġha ta' kontribuzzjonijiet dovuti taħt dan l-Att minn persuna impjegata u mill-prinċipal tagħha rispettivament ikunu dawk speċifikati fit-Taqsima I ta' l-Għaxar Skeda:

Iżda, b'seħħ mill-1 ta' Jannar 2007, persuna impjegata li d-dhul bażiku fil-gimġha mill-impjieg tagħha huwa inqas mill-Paga Minima Nazzjonali applikabbli għal persuni fl-età ta' tmintax-il sena jew aktar kif stabbilita mill-Ordinijiet ta' Standard Nazzjonali maħruġa taħt l-Att dwar l-Impjegi u r-Relazzjonijiet Industrijali, għandu jkollha l-jedd li thallas kontribuzzjoni bir-rata ta' 10% tal-paga bażika attwali tagħha fil-gimġha minflok il-kontribuzzjoni tal-kategorija B tat-Taqsima I ta' l-Għaxar Skeda li tithallas minn persuna impjegata, skond ma jkun japplika; u

(b) il-kontribuzzjonijiet li huma dovuti taht dan l-Att mill-Fond Konsolidat ghandhom ikunu 50% tal-kontribuzzjonijiet fil-gimgha f'daqqa mhallsa mill-impjegat u mill-prinċipal tieghu:

B'dan illi, meta prinċipal jintrabat, mal-Korporazzjoni ta' Xoghol u Tahrig, li jimpjega mieghu persuna li jkollha iktar minn erbgħin sena u li tkun ilha tirreġistra għal iktar minn sena taht l-Ewwel Taqsima tar-Reġistru miżmum skond id-disposizzjonijiet ta' l-Att dwar is-Servizzi ta' Impieg u Tahrig, dak il-prinċipal ikollu jedd li jikseb lura minghand dik il-korporazzjoni somma ekwivalenti għal hamsa w għoxrin fil-mija mir-rata ta' kontribuzzjoni mhallsa mill-prinċipal, bhala s-sehem tieghu għar-rigward ta' dak l-impjegat, skond ma hemm fit-Taqsima I ta' l-Għaxar Skeda li tinsab ma' dan l-Att."

43. Minnufih wara s-subartikolu (3) ta' l-artikolu 12 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

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

"(4) Persuna li taħdem għaliha nnifisha li, skond id-disposizzjonijiet ta' dan l-Att, hija dovuta li thallas kontribuzzjoni tat-Tieni Klassi fuq id-dhul nett tagħha tista', jekk dik il-persuna hekk tagħzel, tiġi eżentata mill-hlas ta' kontribuzzjoni tat-Tieni Klassi fuq il-qligh li jinkiseb mill-għoti ta' servizzi bhala familja ospitanti:

Izda għall-finijiet ta' dan is-subartikolu, il-frazi "familja ospitanti" għandu jkollha t-tifsira mogħtija fir-Regolamenti dwar Akkomodazzjoni ma' Familji Ospitanti mahruġa bis-saħha ta' l-Att dwar Servizzi ta' l-Ivvjaġġar u tat-Turiżmu għal Malta."

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

Emenda ta' l-artikolu 15 ta' l-Att prinċipali.

(a) fin-nota marginali tieghu minflok il-kliem "*outworkers*, gwidi tat-turisti u xufiera ta' vetturi *impressed* mal-Gvern u ċerti bdiewa u sajjeda" għandhom jidhlu l-kliem "ċerti kategoriji ta' persuni";

(b) minnufih wara s-subartikolu (4) tieghu għandhom jiżdiedu s-subartikoli ġodda li ġejjin:

"(5) B'effett mis-7 ta' Jannar 2008, prinċipal li jimpjega persuna li hi persuna gravement disabilitata jew persuna b'vista batuta skond dan l-Att, ikun intitolat sabiex jirċievi minghand il-Gvern l-ammont ta' kontribuzzjonijiet

tas-sigurtà soċjali li jikkorrispondi għall-parti mhallsa mill-istess prinċipal skond dan l-Att għall-ewwel 156 ġimgħa ta' impjeg ta' dik il-persuna.

(6) B'effett mis-7 ta' Jannar 2008, persuna li tkun persuna gravement disabilitata jew persuna b'vista batuta skond dan l-Att u li timpjega persuna oħra sabiex tiegħu hsiebha tkun intitolata sabiex tirċievi mingħand il-Gvern l-ammont ta' kontribuzzjonijiet tas-sigurtà soċjali li jikkorrispondi għall-parti mhallsa minn tali persuna bhala prinċipal skond dan l-Att.

(7) B'effett mis-7 ta' Jannar 2008, persuna li -

(a) għandha aktar minn 45 sena; u

(b) ma tkunx għamlet xogħol bi qligħ għal minn ta' l-anqas hames snin konsekuttivi; u

(ċ) tkun kisbet liċenzja sabiex taħdem għaliha nnifisha skond l-Att dwar il-Liċenzji tal-Kummerċ,

tkun intitolata sabiex tirċievi mingħand il-Gvern l-ammont ta' kontribuzzjonijiet tas-sigurtà soċjali mhallsa skond dan l-Att minn tali xogħol għall-ewwel 52 ġimgħa."

Emenda ta' l-artikolu 16 ta' l-Att prinċipali.

45. L-artikolu 16 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (ċ) tas-subartikolu (3) tiegħu, minflok il-kliem "Jannar, 1990." għandhom jidhlu l-kliem "Jannar 1990;" u minnufih wara għandu jizdied il-paragrafu ġdid li ġej:

"(d) għal kull ġimgħa kalendarja, b'seħh mis-7 ta' Jannar 2008 meta dik il-persuna assigurata tieqaf tirreġistra taħt it-Taqsima 1 tar-Registru stabbilit taħt l-Att dwar is-Servizzi ta' Impieg u Tahriġ, biex tidhol f'xogħol temporanju għal perijodu li ma jeċċedix tlettax-il ġimgħa konsekuttiva u fejn, għal tali perijodu ta' xogħol temporanju, ma tkunx dovuta kontribuzzjoni skond dan l-Att."; u

(b) fis-sub-paragrafu (iii) tal-paragrafu (a) tas-subartikolu (4) tiegħu, minflok il-kliem "subartikolu (3)(ċ)" għandhom jidhlu l-kliem "subartikolu (3)(ċ) u (d)".

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

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

(a) fil-paragrafu (b)(ii) tas-subartikolu (3) tiegħu, minflok il-kliem "taħdem għaliha nnifisha." għandhom jidhlu l-kliem "taħdem għaliha nnifisha;" u minnufih wara għandu jiżdied il-paragrafu ġdid li ġej:

"(è) il-kontribuzzjonijiet ta' l-Ewwel Klassi u tat-Tieni Klassi mħallsa, għal kull perijodu wara s-7 ta' Jannar 2008, minn kull persuna li tkun tirċievi pensjoni taħt it-Taqsima V ta' dan l-Att ma għandhomx jitqiesu.";

(b) fil-paragrafu (b) tas-subartikolu (4) tiegħu, minflok il-kliem "fl-artikolu 55." għandhom jidhlu l-kliem "fl-artikolu 55;" u minnufih wara għandu jiżdied il-paragrafu ġdid li ġej:

"(è) il-kontribuzzjonijiet ta' l-Ewwel Klassi u tat-Tieni Klassi mħallsa għal kull perijodu wara s-7 ta' Jannar 2008 minn kull persuna li tkun tirċievi pensjoni taħt it-Taqsima V ta' dan l-Att m'għandhomx jitqiesu għall-istima mill-ġdid ta' xi pensjoni taħt it-Taqsima IV u t-Taqsima V ta' dan l-Att.";

(è) minnufih wara s-subartikolu (5) tiegħu, għandu jiżdied is-subartikolu li ġej:

"(6) Għall-finijiet ta' dan l-artikolu, u safejn jirrigwarda l-kontribuzzjonijiet, il-kontribuzzjonijiet kollha ta' l-Ewwel Klassi mħallsa f'kull sena ta' kontribuzzjoni minn persuna assicurata taħt il-proviso għall-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 7 għandhom jiġu multiplikati:

(a) bil-proporzjon li l-valur totali attwali ta' kontribuzzjonijiet imħallsa mill-impjegat u l-prinċipal matul is-sena ta' kontribuzzjoni, skond il-Kategorija B tat-Taqsima I ta' l-Għaxar Skeda li tinsab ma' dan l-Att, ikollu għall-valur totali tal-kontribuzzjonijiet li kienu jkunu dovuti taħt id-disposizzjonijiet ta' dan l-Att matul dik is-sena ta' kontribuzzjoni, li kieku l-impjegat konċernat ma kienx għażel li jhallas il-kontribuzzjonijiet tiegħu skond il-paragrafu (a) tas-subartikolu (2) ta' l-artikolu 7; u

(b) għall-finijiet sabiex jiġi stabbilit id-dritt għal kull benefiċċju, pensjoni, għotja jew

allowance, in-numru ta' dawk il-kontribuzzjonijiet imwieżna li jirriżultaw kif kalkolat skond il-paragrafu (a) ta' dan is-subartikolu, għandu jitqies bħala n-numru attwali ta' kontribuzzjonijiet imħallsa mill-impjegat jew dwaru matul dik is-sena ta' kontribuzzjoni għal dak il-benefiċċju, pensjoni, għotja jew *allowance* taht dan l-Att."

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

47. Fl-artikolu 31 ta' l-Att prinċipali minflok il-kliem "jkollha l-kura ta' iben jew bint tal-mejjet żewġha" għandhom jidhlu l-kliem "jkollha l-kura u l-kustodja ta' iben jew bint tal-mejjet żewġha jew il-kura ta' tifel jew tifla li dwarhom tithallas *allowance* skond l-artikolu 76A".

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

48. L-artikolu 32 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "armla li tkun qed taħdem bi qligħ" għandhom jidhlu l-kliem "armla taht l-età tal-pensjoni li tkun qieghda taħdem bi qligħ";

(b) fis-subartikolu (2) tiegħu minflok il-kliem "tkun qed tithallas *allowance* taht l-artikolu 76" għandhom jidhlu l-kliem "tkun qed tithallas *allowance* taht l-artikolu 76 jew tifel jew tifla f'affidament li dwarhom tkun qed tithallas *allowance* taht l-artikolu 76A," u minflok il-kliem "il-qligħ li tikseb minn dan ix-xogħol." għandhom jidhlu l-kliem "il-qligħ li tikseb minn dan ix-xogħol:" u minnufih wara jizdiedu l-provisos li ġejjin:

"Izda b'seħħ mis-6 ta' Jannar 2007, meta d-dritt taht id-disposizzjonijiet ta' dan l-artikolu jieqaf japplika, dik l-armla għandha tibqa' intitolata li tirċievi pensjoni taht din it-Taqsima, għall-perijodu li jibda mill-ewwel Sibt li jiġi wara d-data li fiha l-iben jew il-bint jilhaq l-età ta' sittax-il sena, jew mis-6 ta' Jannar 2007, liema minnhom tiġi l-aħħar, u jintemm il-Ġimgha li tiġi wara li t-tifel jew tifla jilhqu l-21 sena jekk:

(a) dik l-armla tkun qieghda taħdem bi qligħ u d-dhul minn tali okkupazzjoni jkun jeċċedi l-ekwivalenti tal-medja fil-ġimgha għall-Paga Minima Nazzjonali li tapplika għal persuni fl-età ta' tmintax-il sena jew aktar stabbilita taht l-Att dwar l-Impiegi u r-Relazzjonijiet Industrijali, u l-Korporazzjoni tax-Xogħol u t-Taħriġ tkun giet mgharrfa debitament b'dik l-okkupazzjoni bi

qligh; u

(b) dak l-iben jew bint ikun jattendi għal edukazzjoni jew taħriġ *full time* f'istituzzjoni edukattiva rikonoxxuta skond l-Att dwar l-Edukazzjoni; jew

(ċ) dak l-iben jew bint ikun reġistrat fit-Taqsima 1 tar-Reġistru stabbilit taħt l-Att dwar is-Servizzi ta' Impieg u Taħriġ u ma jkun qatt hadem bi qligh, u ma jkun qed jirċievi l-ebda benefiċċju, pensjoni jew assistenza li tithallas taħt dan l-Att:

Iżda wkoll ir-rata ta' pensjoni dovuta taħt dan is-subartikolu għandha titnaqqas bid-differenza miksuba bejn dak id-dhul attwali ta' l-armla minn okkupazzjoni bi qligh u l-Paga Minima Nazzjonali li tapplika għal persuni fl-età ta' tmintax-il sena jew aktar stabbilita b'Ordni ta' Standard Nazzjonali maħruġ taħt l-Att dwar l-Impiegi u r-Relazzjonijiet Industrijali, iżda fl-ebda każ ma għandha tirċievi rata ta' pensjoni inqas mir-rata tal-Pensjoni tar-Romol skond l-artikolu 31 jew 33 skond ma jkun japplika fil-każ tagħha."

49. Fl-artikolu 34 ta' l-Att prinċipali il-kliem ", li ma kienx għad-disposizzjonijiet ta' l-artikolu 45," għandhom jiġu mhassra.

Emenda ta' l-artikolu 34 ta' l-Att prinċipali.

50. L-artikolu 40 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni ta' l-artikolu 40 ta' l-Att prinċipali.

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

(2) Id-dritt għal Pensjoni tar-Romol taħt dan l-artikolu għandu jintemm ukoll fil-każ tal-mewt tal-konjuġi jew jekk l-armla ma tibqax bid-dritt għal pensjoni bhala armla skond l-artikolu 32, qabel tmiem il-perijodu tad-dritt li jkollha skond id-disposizzjonijiet tas-subartikolu (1)."

Thassir ta' l-artikolu 45 ta' l-Att prinċipali.

51. L-artikolu 45 ta' l-Att prinċipali għandu jiġi mħassar.

Emenda ta' l-artikolu 52 ta' l-Att prinċipali.

52. Fil-paragrafu (ċ) ta' l-artikolu 52 ta' l-Att prinċipali minflok il-kliem "Jannar, 1979; u" għandhom jidhlu l-kliem "Jannar 1979." u l-paragrafu (d) tiegħu għandu jiġi mħassar.

Emenda ta' l-artikolu 67 ta' l-Att prinċipali.

53. Fil-paragrafu (ii) ta' l-artikolu 67 ta' l-Att prinċipali, il-kliem "u jekk ikollu taht il-ħamsa u sittin sena, ma jitqiesx li jkun qed jaħdem bi qligħ skond id-disposizzjonijiet ta' l-artikolu 45," għandhom jiġu mħassra.

Emenda ta' l-artikolu 72 ta' l-Att prinċipali.

54. L-artikolu 72 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fil-paragrafu (a) tas-subartikolu (1) tiegħu, minflok il-kliem "fuq il-formola provduta mid-Direttur" għandhom jidhlu l-kliem "fuq il-formola uffiċjali tad-Dipartiment";

(b) fil-paragrafu (b) tas-subartikolu (1) tiegħu, minflok il-kliem "għal hames ġimghat" għandhom jidhlu l-kliem "għal sitt ġimghat";

(ċ) fis-subartikolu (2) tiegħu, minflok il-kliem "u ta' hames ġimghat" għandhom jidhlu l-kliem "u ta' sitt ġimghat";

(d) fil-paragrafu (b) tas-subartikolu (2) tiegħu, minflok il-kliem "il-hames ġimghat" għandhom jidhlu l-kliem "is-sitt ġimghat";

(e) fil-paragrafu (ċ) tas-subartikolu (2) tiegħu, minflok il-kliem "u l-hames ġimghat" għandhom jidhlu l-kliem "u s-sitt ġimghat"; u

(f) is-subartikolu (3) tiegħu għandu jiġi mħassar.

Emenda ta' l-artikolu 76 ta' l-Att prinċipali.

55. L-artikolu 76 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) il-kliem "li jġib prova għas-sodisfazzjon tad-Direttur li l-mezzi totali fis-sena tiegħu, ikkalkolati skond id-disposizzjonijiet tat-Taqsima VII tat-Tieni Skeda ta' dan l-Att, ma jkunux iżjed mir-rata skond l-iskala kif applikabbli għal dik il-familja, u kif imfisser fit-Taqsima VI ta' l-Erbatax-il Skeda ta' dan l-Att, u" għandhom jiġu mħassra;

(b) minflok il-kelma "martu" kull fejn tinsab, għandha tidhol il-kelma "il-konjuġi";

(è) minflok il-kliem "Direttur Ġenerali (Affarijiet Soċjali u tal-Familja), rapport tas-sitwazzjoni, li għandu jissottometti l-istess fi żmien xahar," għandhom jidhlu l-kliem "Direttur (*Standards* għall-Harsien Soċjali) li għandu jissottometti fi żmien xahar, rapport"; u

(d) l-artikolu 76 kollu għandu jiġi enumerat mill-ġdid bħala s-subartikolu (1) ta' l-artikolu u minnufih wara għandu minflok jidhol is-subartikolu li ġej:

"(2) Ir-rata li tapplika ta' l-*allowance* imsemmija fis-subartikolu (1) għandha tkun kif imsemmi fit-Taqsima VI ta' l-Erbatax-il Skeda u l-kalkolu tal-mezzi fis-sena tal-familja għandu jsir skond kif stipulat fit-Taqsima VII tat-Tieni Skeda."

56. L-artikolu 76A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 76A ta' l-Att prinċipali.

(a) fin-nota marginali tiegħu, minflok il-kliem "tifel jew tifla f'affidament, eċċ" għandhom jidhlu l-kliem "tifel jew tifla fil-kura"; u

(b) minflok il-kliem "il-kap tal-familja" għandhom jidhlu l-kliem "il-kap tal-familja li jkun il-kuranti b'affidament approvat skond l-Att dwar il-*Foster Care*".

57. L-artikolu 77 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 77 ta' l-Att prinċipali.

(a) minflok il-kliem "jekk dak it-tifel ikun ċertifikat" għandhom jidhlu l-kliem "jekk il-kap tal-familja li jkollu l-kura u l-kustodja ta' dak it-tifel li jkun ċertifikat";

(b) fit-test Inġliż minflok il-kliem "to be a severely disabled person" għandhom jidhlu l-kliem "or a severely disabled person";

(è) il-kliem "Hekk iżda li, dan it-tifel jibqa' eliġibbli li jirċievi *allowance* taht dan l-artikolu biss jekk il-mezzi fis-sena tal-kap tal-familja, ikkalkolati skond id-disposizzjonijiet tat-Taqsima VII ta' l-Erbatax-il Skeda ta' dan l-Att, ma jkunux iżjed mil-limiti ta' dħul kif imniżżlin fit-Taqsima VII ta' l-Erbatax-il Skeda fuq imsemmija, u sakemm dak il-kap tal-familja jkollu l-kura u l-kustodja ta' dak it-tifel." għandhom jiġu mhassra; u

(d) minflok il-kliem "jekk ikun ċertifikat" għandhom

jidhlu l-kliem "jekk iċċertifikat".

Emenda ta' l-
artikolu 80 ta' l-
Att prinċipali.

58. L-artikolu 80 ta' l-Att prinċipali għandu jiġi emendat kif
gej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "jew martu" għandhom jidhlu l-kliem "jew il-konjuġi";

(b) fil-proviso għas-subartikolu (1) tiegħu, minflok il-kliem "il-kap tal-familja, jew martu, jkunu mejtin" għandhom jidhlu l-kliem "il-kap tal-familja jew il-konjuġi, ikunu mejtin"; u

(ċ) fil-proviso għas-subartikolu (2) tiegħu, minflok il-kliem "li kien riċevut sew minnha." għandhom jidhlu l-kliem "li kien riċevut sew minnha:" u minnufih wara għandu jiżdied il-proviso ġdid li gej:

"Izda wkoll meta persuna tkun irċeviet il-ħlas ta' *allowance* taħt l-artikoli 76 u 79 għal perijodu shiħ ta' tlettax-il ġimgħa, qabel temigra u l-ammont totali ta' *allowance* mħallsa matul is-sena li fiha jieqaf il-jedd għal dak il-benefiċċju jkun jammonta għal inqas mill-*Allowance* tat-Tfal Fissa speċifikata fit-Taqsima VI ta' l-Erbatax-il Skeda, dik il-persuna tkun intitolata li tirċievi d-differenza li tirriżulta bejn l-ammont imħallas u l-*Allowance* tat-Tfal Fissa."

Emenda ta' l-
artikolu 82 ta' l-
Att prinċipali.

59. L-artikolu 82 ta' l-Att prinċipali għandu jiġi emendat kif
gej:

(a) fis-subartikolu (1) tiegħu, minflok il-kelma "mara" għandha tidhol il-kelma "konjuġi";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem " "mara" għandha tinkludi dik il-mara" għandhom jidhlu l-kliem ""konjuġi" għandha tinkludi dik il-persuna" u minflok il-kliem "daqslikieku kienet il-mara tiegħu miżżewġa lil bil-liġi, u fil-każ li l-mara tkun, fl-opinjoni tad-Direttur, il-kap tal-familja, raġel li fl-opinjoni tad-Direttur, ikun joqgħod ma' dik il-kap tal-familja bħallikieku kien ir-raġel miżżewweġ lilha bil-liġi sakemm hija" għandhom jidhlu l-kliem "daqslikieku dik il-persuna kienet il-konjuġi bil-liġi, sakemm dik il-persuna"; u

(ċ) fis-subartikolu (3) tiegħu, minflok il-kliem "jew meta l-mara ma tkunx il-mara miżżewġa lil bil-liġi izda tkun qieghda tiġi stmata bħala tali skond id-disposizzjonijiet tas-subartikolu (2), jekk din il-mara" għandhom jidhlu l-kliem "jew meta l-persuna ma tkunx il-persuna miżżewġa bil-liġi izda tiġi

stmata bħala tali skond id-disposizzjonijiet tas-subartikolu (2), jekk tali konjuġi".

60. L-artikolu 85 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 85 ta' l-Att prinċipali.

(a) fin-nota marginali tiegħu, minflok il-kliem "*Bonus* u *Bonus* Addizzjonali" għandhom jidhlu l-kliem "*Bonus*, *Bonus* Addizzjonali u *Bonus* għall-Għoli tal-Hajja";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "minbarra l-*Bonus* li tkun intitolata għalih bis-saħħa tas-subartikolu (1)" għandhom jidhlu l-kliem "minbarra l-*bonuses* li tkun intitolata għalihom bis-saħħa ta' dan l-artikolu"; u

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

"(3) Salv kif hemm provdut fl-artikolu 96 u bla ħsara għad-disposizzjonijiet l-oħra ta' dan l-Att, persuna li tkun intitolata li tirċievi xi pensjoni (għajr Pensjoni għal Korriment fejn din tithallas lil persuna li tkun f'impjeg assigurabbli jew li taħdem għaliha nnifisha), għandha tkun intitolata wkoll li tirċievi *Bonus* għall-Għoli tal-Hajja. Dak il-*bonus* għandu jithallas bir-rata speċifikata fit-Taqsima J tat-Tnax-il Skeda minbarra l-*bonuses* li għalihom dik il-persuna tista' tkun intitolata bis-saħħa ta' dan l-artikolu:

Izda, bla ħsara għad-disposizzjonijiet l-oħra ta' dan l-Att, dik il-persuna għandha tkun intitolata li tirċievi *Bonus* ta' l-Għoli tal-Hajja wieħed fl-istess hin tal-ħlas ta' xi pensjoni dovuta taħt dan l-Att:

Izda wkoll meta pensjoni tkun qiegħda tithallas taħt ftehim skond l-artikolu 134, il-*Bonus* ta' l-Għoli tal-Hajja għandu jithallas pro rata kif japplika għall-istima tar-rata tal-pensjoni taħt dak il-ftehim."

61. L-artikolu 87 ta' l-Att prinċipali għandu jiġi emendat kif ġej: Emenda ta' l-artikolu 87 ta' l-Att prinċipali.

(a) fis-subartikolu (2) tiegħu, minflok il-kelma "l-mara" għandha tidhul il-kelma "l-konjuġi" u minflok il-kliem "bi dritt tagħha stess" għandhom jidhlu l-kliem "bi dritt ta' l-istess konjuġi"; u

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

"(3) Fejn fil-każ ta' koppja miżżewġa li dwarha l-artikolu 96(1) u (2) ma japplikax, u waħda mill-partijiet miżżewġa ssir residenti f'istituzzjoni kif imsemmi fl-artikolu 93, u d-disposizzjonijiet ta' l-imsemmi artikolu 93 jkunu bdew japplikaw fir-rigward ta' dik il-persuna, il-*Bonus* ta' l-Għoli tal-Hajja jew xi parti minnu dovuta taht l-artikolu 85(3) għandu jiġi allokati skond l-artikolu 93(4).".

Emenda ta' l-artikolu 90 ta' l-Att prinċipali.

62. Fil-paragrafu (ċ) tal-proviso ta' l-artikolu 90 ta' l-Att prinċipali minflok il-kliem "l-età ta' sittin sena tagħha." għandhom jidhlu l-kliem "l-età ta' sittin sena:" u minnufih wara għandu jidhlo dan il-proviso ġdid li ġej:

"Izda wkoll, b'effett mill-5 ta' Jannar 2008, meta f'sena kalendarja kap ta' familja jsir intitolat għall-*Allowance* tat-Tfal skond dan l-Att, dak il-kap ta' familja ma jkunx intitolat għal aktar minn rata waħda ta' *Allowance* tat-Tfal għall-istess perijodu.".

Emenda ta' l-artikolu 91 ta' l-Att prinċipali.

63. Fit-tieni proviso għall-artikolu 91 ta' l-Att prinċipali l-kliem "anqas ma għandha tiġi kkunsidrata bħala persuna li taħdem bi qligħ hekk li tiġi skwalifikata għall-finijiet ta' l-artikolu 45" għandhom jiġu mħassra.

Emenda ta' l-artikolu 97 ta' l-Att prinċipali.

64. Fil-paragrafu (a) tas-subartikolu (1) ta' l-artikolu 97 ta' l-Att prinċipali minflok il-kliem "fuq il-formola provduta mid-Direttur" għandhom jidhlu l-kliem "fuq il-formola uffijjali tad-Dipartiment".

Emenda ta' l-artikolu 98 ta' l-Att prinċipali.

65. Fis-sub-paragrafu (iv) tal-paragrafu (b) tas-subartikolu (1) ta' l-artikolu 98 ta' l-Att prinċipali minflok il-kliem "minn żmien għal żmien jistabbilixxi." għandhom jidhlu l-kliem "minn żmien għal żmien jistabbilixxi:" u minnufih wara għandu jidhlo dan il-proviso ġdid li ġej:

"Izda, bla ħsara għad-disposizzjonijiet ta' artikolu 90, b'effett mill-5 ta' Jannar 2008, fil-każ ta' l-*Allowance* tat-Tfal Fissa, bil-quddiem f'intervalli, li mhumiex intervalli ta' aktar minn 53 ġimgħa, skond ma d-Direttur jista' minn żmien għal żmien jistabbilixxi.".

Emenda ta' l-artikolu 132 ta' l-Att prinċipali.

66. L-artikolu 132 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "Direttur (Sigurtà Soċjali)" għandhom jidhlu l-kliem "Direttur Ġenerali (Sigurtà Soċjali)"; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "Direttur (Sigurtà Soċjali)" għandhom jidhlu l-kliem "Direttur Ġenerali (Sigurtà Soċjali)".

67. Il-paragrafu 8 tat-Taqsima II ta' l-Ewwel Skeda li tinsab ma' l-Att prinċipali għandu jiġi mħassar u minflok jidhol dan li ġej:

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

"8. B'seħħ mis-6 ta' Jannar 1992:

(a) impieg li jkun beda qabel il-5 ta' Jannar 2008 ta' persuna li tkun laħqet l-età tal-pensjoni qabel il-5 ta' Jannar 2008; jew

(b) impieg ta' armla taħt l-età tal-pensjoni, jekk din hekk tagħzel, li tkun qiegħda tirċievi pensjoni tarromol taħt dan l-Att:

Izda l-paga jew is-salarju fil-ġimgħa ta' dik il-persuna jew armla ma teċċedix il-Paga Minima Nazzjonali, jew l-ekwivalenti tagħha fix-xahar, skond ma japplika għal persuni ta' l-età ta' tmintax-il sena jew aktar stabbilita minn Ordni ta' Standard Nazzjonali mahruġa taħt l-Att dwar l-Impiegi u r-Relazzjonijiet Industrijali."

68. It-Tieni Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tat-Tieni Skeda li tinsab ma' l-Att prinċipali.

(a) fis-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima I tagħha, minnufih wara l-kliem "il-valur ta' kull proprjetà" għandhom jidhlu l-kliem "inkluża kull proprjetà mqiegħda fi *trust*";

(b) fil-proviso mas-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima I tagħha, minflok il-kliem "azzjonijiet jew titoli oħra), u l-valur kapitali ta' kull proprjetà immobbli urbana" għandhom jidhlu l-kliem "azzjonijiet jew titoli oħra), flus imqiegħda f'xi *trust* u l-valur kapitali ta' kull proprjetà immobbli urbana inkluż it-tqegħid kollu ta' dik il-proprjetà fi *trust*";

(ċ) fis-sub-paragrafu (b) tal-paragrafu 1 tat-Taqsima I tagħha, minflok il-kliem "minn, jew gawdut minn, dik il-persuna" għandhom jidhlu l-kliem "minn kull persuna inklużi l-persuni kollha intitolati li jibbenefikaw minn *trust* jew li favur tagħhom tista' tiġi eżerċitata diskrezzjoni biex titqassam proprjetà, inkluż dhul jew privileġġi, miżmuma fi *trust*";

(d) fis-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima II tagħha, minflok il-kliem "ta' kull proprjetà" għandhom jidhlu l-

kliem "ta' kull proprjeta inkluza kull proprjeta mqieghda fi *trust*";

(e) fil-proviso mas-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima II taghha, minflok il-kliem "azzjonijiet u titoli oħra) u l-valur kapitali ta' kull proprjeta immobbli urbana" għandhom jidhlu l-kliem "azzjonijiet u titoli oħra), flus imqieghda f'xi *trust* u l-valur kapitali ta' kull proprjeta immobbli urbana inkluż it-tqeghid kollu ta' dik il-proprjeta fi *trust*";

(f) fis-sub-paragrafu (b) tal-paragrafu 1 tat-Taqsima II taghha, minflok il-kliem "xi membru tal-familja" għandhom jidhlu l-kliem "xi membru tal-familja inkluż kull intitolament ta' dak il-membru għal benefiċċju minn *trust* jew li favur tiegħu tista' tiġi eżerċitata diskrezzjoni biex titqassam proprjeta, inkluż dhul jew privileġġi, miżmuma fi *trust*";

(g) fis-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima III taghha, minflok il-kliem "ta' kull proprjeta" għandhom jidhlu l-kliem "ta' kull proprjeta inkluza kull proprjeta mqieghda fi *trust*";

(h) fil-proviso mas-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima III taghha, minflok il-kliem "azzjonijiet u titoli oħra) u l-valur kapitali ta' kull proprjeta immobbli urbana" għandhom jidhlu l-kliem "azzjonijiet u titoli oħra), flus imqieghda f'xi *trust* u l-valur kapitali ta' kull proprjeta immobbli urbana inkluż it-tqeghid kollu ta' dik il-proprjeta fi *trust*";

(i) fis-sub-paragrafu (b) tal-paragrafu 1 tat-Taqsima III taghha, minflok il-kliem "xi membru tal-familja" għandhom jidhlu l-kliem "xi membru tal-familja inkluż kull jedd li jkollu membru tal-familja għal benefiċċju minn *trust* jew li favur tiegħu tista' tiġi eżerċitata diskrezzjoni biex titqassam proprjeta, inkluż dhul jew privileġġi, miżmuma fi *trust*";

(j) fis-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima V taghha, minflok il-kliem "il-valur ta' kull proprjeta" għandhom jidhlu l-kliem "il-valur ta' kull proprjeta inkluż it-tqeghid kollu ta' dik il-proprjeta fi *trust*";

(k) fis-sub-paragrafu (b) tal-paragrafu 1 tat-Taqsima V taghha, minflok il-kliem "kull dhul jew privileġġ" għandhom jidhlu l-kliem "kull dhul, privileġġ jew flus imqieghda f'xi *trust*";

(l) fis-sub-paragrafu (a) tal-paragrafu 1 tat-Taqsima VII

tagħha, minflok il-kliem "kull proprjetà" għandhom jidhlu l-kliem "kull proprjetà inkluża kull proprjetà imqieghda fi *trust*" u minflok il-kliem "kull dhul jew privileġġ" għandhom jidhlu l-kliem "kull dhul jew privileġġ, inkluż kull intitolament għal benefiċċju minn *trust* jew li favur tagħhom tista' tiġi eżerċitata diskrezzjoni biex titqassam proprjetà, inkluż dhul jew privileġġi, miżmuma fi *trust*";

(m) fil-paragrafu 1 tat-Taqsima VIII tagħha, minflok il-kliem "kull proprjetà" għandhom jidhlu l-kliem "kull proprjetà inkluża kull proprjetà mqieghda fi *trust*"; minflok il-kliem "jiġi riċevut" għandhom jidhlu l-kliem "jiġi riċevut u gawdut" u minflok il-kliem "kap tal-familja jekk ikun hemm, jew li dawn igawdu" għandhom jidhlu l-kliem "kap tal-familja jekk ikun hemm, inkluż kull jedd li jkollhom għal benefiċċju minn *trust* jew li favur tagħhom tista' tiġi eżerċitata diskrezzjoni biex titqassam proprjetà, inkluż dhul jew privileġġi, miżmuma fi *trust*".

TAQSIMA VII

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

Emenda ta' l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap. 364.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fis-16 ta' Ottubru, 2007.

70. Is-subartikolu (4) ta' l-artikolu 32 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) fil-paragrafu (a) tiegħu, minflok il-kliem "għar-rigward ta' l-ewwel tletin elf lira" għandhom jidhlu l-kliem "għar-rigward ta' l-ewwel hamsin elf lira";

(b) fis-sub-paragrafu (i) tal-paragrafu (b) tiegħu, minflok il-kliem "ma jaqbżux tletin elf lira" għandhom jidhlu l-kliem "ma jaqbżux hamsin elf lira";

(ċ) fis-sub-paragrafu (ii) tal-paragrafu (b) tiegħu, minflok il-kliem "tletin elf lira" għandhom jidhlu l-kliem "hamsin elf lira"; u

(d) fil-paragrafu (ċ) tiegħu, minflok il-kliem "tletin elf lira" għandhom jidhlu l-kliem "hamsin elf lira".

Żjieda ta' artikolu 32Ċ ġdid ma' l-Att prinċipali.

71. Minnufih wara l-artikolu 32B ta' l-Att prinċipali, għandu jiżded l-artikolu ġdid li ġej:

"Trasferimenti b'titolu ta' donazzjoni.

32Ċ. Minkejja kull disposizzjoni oħra ta' dan l-Att, fil-każ ta' trasferimenti b'titolu ta' donazzjoni minn persuna lid-dixxendenti tagħha f'linja diretta li jakkwistaw proprjetà immobbli bil-għan li jstabbilixxu fiha jew li jibnu fuqha r-residenza unika u ordinarja tagħhom, it-taxxa li b'mod ieħor kienet tiġi imposta bis-saħħa ta' l-imsemmi Att għandha tiġi imposta fuq il-valur tagħha bir-rata ta' tliet liri u hamsin ċenteżmu għal kull mitt lira jew parti minnha, iżda dan għandu jkun l-ewwel trasferiment minn dik il-persuna lil dak id-dixxendent għal dan il-għan u b'dan il-mod u sakemm in-nutar li jirċievi l-att ta' dan it-trasferiment inizzel f'dak l-att dikjarazzjoni bil-miktub li jagħmlu dik il-persuna li tkun hekk qieghda tittrasferixxi u l-persuna li tkun hekk qieghda takkwista li l-proprjetà tkun qieghda tiġi akkwistata għal dak il-għan għall-ewwel darba u n-nutar għandu javża lil dik il-persuna u lid-dixxendent dwar kemm dik id-dikjarazzjoni hija waħda importanti u tenhtieg li ssir sew."

Emenda ta' l-artikolu 35 ta' l-Att prinċipali.

72. Minnufih wara s-sub-paragrafu (ii) tas-subartikolu (2) ta' l-artikolu 35 ta' l-Att prinċipali, għandu jidhol dan is-sub-paragrafu ġdid li ġej:

"(iii) meta dik il-proprjetà tkun tikkonsisti f'dar ta' abitazzjoni, li tkun ir-residenza ordinarja tal-persuna li minnha joriġina t-trasferiment, u l-benefiċjarju ta' dik ir-residenza jkun jew tkun il-konjuġi superstiti, l-ebda taxxa ma għandha tingabar fi żmien it-trasferiment, iżda jekk dik ir-residenza tkun trasferita mill-konjuġi superstiti matul l-ewwel għaxar snin mid-data tal-mewt tal-persuna li minnha joriġina t-trasferiment, it-taxxa li kieku kienet tithallas mal-mewt tal-konjuġi li miet jew mietet qabel għandha tithallas fi żmien it-trasferiment mill-konjuġi superstiti."

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

73. Fis-subartikolu (3) ta' l-artikolu 40 ta' l-Att prinċipali, minflok il-kliem "it-taxxa li tithallas taht dan l-Att fuq l-ewwel elf u hames mitt lira" għandhom jidhlu l-kliem "it-taxxa li tithallas taht dan l-Att fuq l-ewwel elfejn u hames mitt lira".

74. Fil-paragrafu (b) tas-subartikolu (7) ta' l-artikolu 47 ta' l-Att prinċipali, minflok il-kliem "fis-subartikolu (3)(ċ) u (d) jew kwalunkwe attiv ieħor" għandhom jidhlu l-kliem "fis-subartikolu (3)(ċ), (d) u (e) jew kull attiv ieħor".

Emenda ta' l-artikolu 47 ta' l-Att prinċipali.

TAQSIMA VIII

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

Emenda ta' l-Att dwar it-Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur. Kap. 368.

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Novembru, 2007.

76. L-artikolu 2 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

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

" "fattura" tfisser dokument mahruġ minn bejjieġh lil xerrej li jkun juri l-vettura jew vetturi li jkunu ġew ipprovduti, l-ammont ta' flus li jkun irid jithallas jew li jkun thallas u n-numru tax-*chassis* ta' dik il-vettura jew vetturi;" u

(b) minnufih wara t-tifsira "użu privat" għandhom jidhlu t-tifsiriet godda li ġejjin:

" "valur ta' registrazzjoni" tfisser il-valur tal-vetturi, u fejn applikabbli, l-ispiza tal-ġarr u l-assigurazzjoni magħduda flimkien għall-finijiet ta' taxxa ta' registrazzjoni;

"valutazzjoni" tfisser il-valutazzjoni li ssir mill-Awtorità fir-rigward ta' vetturi użati li jingiebu f'Malta minn Stati Membri ta' l-Unjoni Ewropea jew mid-Dwana fil-każ ta' vetturi użati importati minn pajjiżi oħra biex ikun jista' jiġi determinat kemm tkun tiswa attwalment vettura bil-mutur użata."

77. Minnufih wara s-subartikolu (2) ta' l-artikolu 9 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

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

"(3) Fejn il-valutazzjoni ta' vettura bil-mutur użata tkun tiddetermina li dik il-vettura tiswa anqas mill-valur li jkun

jidher fuq il-fattura li tappartjeni lil dik il-vettura, il-valur tar-registrazzjoni ta' dik il-vettura użat għal skop tat-taxxa tar-registrazzjoni għandu jkun dak li jkun qed jidher fuq il-fattura li tkun tappartjeni lil dik il-vettura."

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

78. L-Ewwel Skeda li tinsab ma' l-Att prinċipali għandha tiġi sostitwita bl-iskeda ġdida li ġejja:

"L-EWWEL SKEDA

[Artikolu 6(1)]

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
87.01		Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09):	
	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%
87.02		Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	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</i> jew <i>coaches</i> u <i>trackless trains</i> :	
	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 hlas:	
	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. Ohrajn (eskluzi vetturi elettriċi):	
	1.025.001	5.1. Vannijiet għall-ġarr ta' hdax-il persuna, inkluż is-sewwieq u vannijiet <i>bit-tail-lift</i> :	
	1.025.010	5.1.1. għal użu biex jinġarru passiġġieri bi hlas:	
	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 ohrajn bil-makna:	
	1.025.021	5.1.2.1. ta' ċilindrata ta' mhux aktar minn 1500cc	50.5%
	1.025.022	5.1.2.2. ta' ċilindrata ta' aktar minn 1500cc	60%
	1.025.050	5.2. Ohrajn	60%
	1.026.100	6. Vetturi elettriċi:	
	1.026.110	6.1. vetturi elettriċi mişjuqa bil-batterija	0%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.026.120	6.2. vetturi elettriċi ibridi bil-petrol (jew <i>diesel</i>):	
	1.026.121	6.2.1. <i>scheduled buses</i> :	
	1.026.122	6.2.1.1. ġodda	0%
	1.026.123	6.2.1.2. użati	2%
	1.026.131	6.2.2. oħrajn	16.5%
87.03		Karozzi bil-mutur u vetturi oħra bil-mutur maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
	1.031.000	1. Vetturi maħsuba speċjalment għas-sewqan fuq is-silġ, karozzi għall- <i>golf</i> u vetturi simili	50.5%
	1.032.000	2. Vetturi oħra, b'makna ta' kombustjoni interna li tixgħel bi <i>spark</i> b'kompresjoni:	
	1.032.001	2.1 ta' ċilindrata ta' mhux aktar minn 1000cc:	
	1.032.002	2.1.1 <i>Chassis</i> iffittjat b'makna u kabina	50.5%
	1.032.005	2.1.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	50.5%
	1.032.010	2.1.3 Vetturi oħra, ġodda:	
	1.032.011	2.1.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.012	2.1.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
	1.032.013	2.1.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.014	2.1.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	50.5%
	1.032.015	2.1.3.1.4 oħrajn	50.5%
	1.032.016	2.1.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	50.5%
	1.032.020	2.1.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.025	2.1.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.030	2.1.3.4 <i>Taxi-cars</i>	20%
	1.032.035	2.1.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.040	2.1.3.6 Għal użu ieħor	50.5%
	1.032.050	2.1.4 Vetturi oħra, użati:	
	1.032.051	2.1.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.052	2.1.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.053	2.1.4.1.1.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità .	30% iżda mhux anqas minn Lm715 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.054	2.1.4.1.1.2 <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm715 kull vettura
	1.032.055	2.1.4.1.1.3 oħrajn	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.056	2.1.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.057	2.1.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.058	2.1.4.1.4 oħrajn	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.059	2.1.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.060	2.1.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	21%
	1.032.065	2.1.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm1,155 kull vettura
	1.032.070	2.1.4.4 <i>Taxi-cars</i>	50.5% iżda mhux anqas minn Lm1,200 kull vettura
	1.032.075	2.1.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jintużaw fit-triq	6.5%
	1.032.080	2.1.4.6 Għal użu ieħor:	
	1.032.081	2.1.4.6.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.082	2.1.4.6.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955	11% iżda mhux anqas minn Lm265 kull vettura
	1.032.083	2.1.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975	25.5% iżda mhux anqas minn Lm610 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.084	2.1.4.6.2 ohrajn	50.5% izda mhux anqas minn Lm1,200 kull vettura
	1.032.101	2.2 Ta' ċilindrata ta' aktar minn 1000cc izda mhux aktar minn 1300cc:	
	1.032.102	2.2.1 <i>Chassis</i> iffittjat b'makna u kabina	50.5%
	1.032.105	2.2.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	50.5%
	1.032.110	2.2.3 Vetturi ohra, ġodda:	
	1.032.111	2.2.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.112	2.2.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
	1.032.113	2.2.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.114	2.2.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	50.5%
	1.032.115	2.2.3.1.4 ohrajn	50.5%
	1.032.116	2.2.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	50.5%
	1.032.120	2.2.3.2 Ambulanzi, vannijiet tal-ħabs, karozzi għall-ġarr tal-mejtin	0%
	1.032.125	2.2.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.130	2.2.3.4 <i>Taxi-cars</i>	20%
	1.032.135	2.2.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humix attrezzati biex jinsaqu fit-triq	6.5%
	1.032.140	2.2.3.6 Għal użu ieħor	50.5%
	1.032.150	2.2.4 Vetturi ohra, użati:	
	1.032.151	2.2.4.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.152	2.2.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.153	2.2.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità .	30% izda mhux anqas minn Lm895 kull vettura
	1.032.154	2.2.4.1.1.2 <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% izda mhux anqas minn Lm895 kull vettura
	1.032.155	2.2.4.1.1.3 ohrajn	50.5% izda mhux anqas minn Lm1,500 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.156	2.2.4.1.2 vetturi <i>self-drive</i> mahsuba ghal kirja fil-qasir	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.157	2.2.4.1.3 vetturi <i>self-drive</i> mahsuba ghal kirja fit-tul	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.158	2.2.4.1.4 ohrajn	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.159	2.2.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.160	2.2.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-garr tal-mejtin	21%
	1.032.165	2.2.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% izda mhux anqas minn Lm1,440 kull vettura
	1.032.170	2.2.4.4 <i>Taxi-cars</i>	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.175	2.2.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.180	2.2.4.6 Għal użu ieħor:	
	1.032.181	2.2.4.6.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.182	2.2.4.6.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955	11% izda mhux anqas minn Lm330 kull vettura
	1.032.183	2.2.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara izda mhux wara l-wieħed u tletin ta' Diċembru 1975	25.5% izda mhux anqas minn Lm760 kull vettura
	1.032.184	2.2.4.6.2 ohrajn	50.5% izda mhux anqas minn Lm1,500 kull vettura
	1.032.201	2.3 Ta' ċilindrata ta' aktar minn 1300cc izda mhux aktar minn 1500cc:	
	1.032.202	2.3.1 <i>Chassis</i> iffittjat b'makna u kabina	53%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.205	2.3.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	53%
	1.032.210	2.3.3 Vetturi ohra, ġodda:	
	1.032.211	2.3.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.212	2.3.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
	1.032.213	2.3.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.214	2.3.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	53%
	1.032.215	2.3.3.1.4 oħrajn	53%
	1.032.216	2.3.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	53%
	1.032.220	2.3.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.225	2.3.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.230	2.3.3.4 <i>Taxi-cars</i>	20%
	1.032.235	2.3.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
	1.032.240	2.3.3.6 Għal użu iehor	53%
	1.032.250	2.3.4 Vetturi ohra, użati:	
	1.032.251	2.3.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.252	2.3.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.253	2.3.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità .	30% iżda mhux anqas minn Lm1,250 kull vettura
	1.032.254	2.3.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm1,250 kull vettura
	1.032.255	2.3.4.1.1.3 oħrajn	53% iżda mhux anqas minn Lm2,200 kull vettura
	1.032.256	2.3.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	53% iżda mhux anqas minn Lm2,200 kull vettura
	1.032.257	2.3.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	53% iżda mhux anqas minn Lm2,200 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
1.032.258		2.3.4.1.4 ohrajn	53% iżda mhux anqas minn Lm2,200 kull vettura
1.032.259		2.3.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	53% iżda mhux anqas minn Lm2,200 kull vettura
1.032.260		2.3.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	21%
1.032.265		2.3.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm2,015 kull vettura
1.032.270		2.3.4.4 <i>Taxi-cars</i>	53% iżda mhux anqas minn Lm2,200 kull vettura
1.032.275		2.3.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
1.032.280		2.3.4.6 Għal użu iehor:	
1.032.281		2.3.4.6.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
1.032.282		2.3.4.6.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1955	11% iżda mhux anqas minn Lm460 kull vettura
1.032.283		2.3.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1975	26.5% iżda mhux anqas minn Lm1,100 kull vettura
1.032.284		2.3.4.6.2 ohrajn	53% iżda mhux anqas minn Lm2,200 kull vettura
1.032.301		2.4 Ta' ċilindrata ta' aktar minn 1500cc iżda mhux aktar minn 1800cc:	
1.032.302		2.4.1 <i>Chassis</i> iffittjat b'makna u kabina	60%
1.032.305		2.4.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	60%
1.032.310		2.4.3 Vetturi ohra, ġodda:	
1.032.311		2.4.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
1.032.312		2.4.3.1.1 vetturi miġjuqa minn <i>chauffeur</i>	30%
1.032.313		2.4.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.314	2.4.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	60%
	1.032.315	2.4.3.1.4 oħrajn	60%
	1.032.316	2.4.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	60%
	1.032.320	2.4.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.325	2.4.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.330	2.4.3.4 <i>Taxi-cars</i>	20%
	1.032.335	2.4.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.340	2.4.3.6 Għal użu ieħor	60%
	1.032.350	2.4.4 Vetturi oħra, użati:	
	1.032.351	2.4.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.352	2.4.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.353	2.4.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wieċed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità	30% iżda mhux anqas minn Lm1,450 kull vettura
	1.032.354	2.4.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm1,450 kull vettura
	1.032.355	2.4.4.1.1.3 oħrajn	60% iżda mhux anqas minn Lm2,900 kull vettura
	1.032.356	2.4.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	60% iżda mhux anqas minn Lm,2900 kull vettura
	1.032.357	2.4.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	60% iżda mhux anqas minn Lm2,900 kull vettura
	1.032.358	2.4.4.1.4 oħrajn	60% iżda mhux anqas minn Lm2,900 kull vettura
	1.032.359	2.4.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	60% iżda mhux anqas minn Lm2,900 kull vettura
	1.032.360	2.4.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	21%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
	1.032.365	2.4.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% izda mhux anqas minn Lm2,345 kull vettura
	1.032.370	2.4.4.4 <i>Taxi-cars</i>	60% izda mhux anqas minn Lm2,900 kull vettura
	1.032.375	2.4.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jnsaq fit-triq	6.5%
	1.032.380	2.4.4.6 Ghal użu iehor:	
	1.032.381	2.4.4.6.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati b'hal awtentiċi minn korp approvat mill-Awtorità:	
	1.032.382	2.4.4.6.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1955	16.5% izda mhux anqas minn Lm800 kull vettura
	1.032.383	2.4.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara izda mhux wara l-wieċed u tletin ta' Diċembru 1975	30% izda mhux anqas minn Lm1,450 kull vettura
	1.032.384	2.4.4.6.2 oħrajn	60% izda mhux anqas minn Lm2,900 kull vettura
	1.032.401	2.5 Ta' ċilindrata ta' aktar minn 1800cc izda mhux aktar minn 2000cc:	
	1.032.402	2.5.1 <i>Chassis</i> iffittjat b'makna u kabina	65%
	1.032.405	2.5.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	65%
	1.032.410	2.5.3 Vetturi oħra, godda:	
	1.032.411	2.5.3.1 Ghal użu b'hal vetturi bil-mutur għall-kiri:	
	1.032.412	2.5.3.1.1 vetturi miġjuqa minn <i>chauffeur</i>	30%
	1.032.413	2.5.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.414	2.5.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	65%
	1.032.415	2.5.3.1.4 oħrajn	65%
	1.032.416	2.5.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	65%
	1.032.420	2.5.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.425	2.5.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.430	2.5.3.4 <i>Taxi-cars</i>	20%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.435	2.5.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.440	2.5.3.6 Għal użu ieħor	65%
	1.032.450	2.5.4 Vetturi oħra, użati:	
	1.032.451	2.5.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.452	2.5.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.453	2.5.4.1.1.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala tali minn korp approvat mill-Awtorità	30% iżda mhux anqas minn Lm1,940 kull vettura
	1.032.454	2.5.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm1,940 kull vettura
	1.032.455	2.5.4.1.1.3 oħrajn	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.456	2.5.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.457	2.5.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.458	2.5.4.1.4 oħrajn	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.459	2.5.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.460	2.5.4.2 Ambulanzi, vannijiet tal-habs, karożzi għall-ġarr tal-mejtin	21%
	1.032.465	2.5.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm3,135 kull vettura
	1.032.470	2.5.4.4 <i>Taxi-cars</i>	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.475	2.5.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.480	2.5.4.6 Għal użu ieħor:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.481	2.5.4.6.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.482	2.5.4.6.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	16.5% iżda mhux anqas minn Lm1,070 kull vettura
	1.032.483	2.5.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	32.5% iżda mhux anqas minn Lm2,100 kull vettura
	1.032.484	2.5.4.6.2 ohrajn	65% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.501	2.6 Ta' ċilindrata ta' aktar minn 2000cc iżda mhux aktar minn 2500cc:	
	1.032.502	2.6.1 <i>Chassis</i> iffittjat b'makna u kabina	75%
	1.032.505	2.6.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	75%
	1.032.510	2.6.3 Vetturi ohra, ġodda:	
	1.032.511	2.6.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.512	2.6.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
	1.032.513	2.6.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.514	2.6.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75%
	1.032.515	2.6.3.1.4 ohrajn	75%
	1.032.516	2.6.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75%
	1.032.520	2.6.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.525	2.6.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.530	2.6.3.4 <i>Taxi-cars</i>	20%
	1.032.535	2.6.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
	1.032.540	2.6.3.6 Għal użu ichor	75%
	1.032.550	2.6.4 Vetturi ohra, użati:	
	1.032.551	2.6.4.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.552	2.6.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.553	2.6.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wiehed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità .	30% iżda mhux anqas minn Lm2,920 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.554	2.6.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> hekk rikonxxuti mill-Awtorità	30% iżda mhux anqas minn Lm2,920 kull vettura
	1.032.555	2.6.4.1.1.3 oħrajn	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.556	2.6.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.557	2.6.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.558	2.6.4.1.4 oħrajn	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.559	2.6.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.560	2.6.4.2 Ambulanzi, vannijiet tal-habs, karożzi għall-ġarr tal-mejtin	21%
	1.032.565	2.6.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm4,725 kull vettura
	1.032.570	2.6.4.4 <i>Taxi-cars</i>	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.575	2.6.4.5 Karożzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.580	2.6.4.6 Għal użu ieħor:	
	1.032.581	2.6.4.6.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.582	2.6.4.6.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955	16.5% iżda mhux anqas minn Lm1,610 kull vettura
	1.032.583	2.6.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975	37.5% iżda mhux anqas minn Lm3,650 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.584	2.6.4.6.2 oħrajn	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.601	2.7 Ta' ċilindrata ta' aktar minn 2500cc iżda mhux aktar minn 3000cc:	
	1.032.602	2.7.1 <i>Chassis</i> iffittjat b'makna u kabina	75%
	1.032.605	2.7.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	75%
	1.032.610	2.7.3 Vetturi oħra, ġodda:	
	1.032.611	2.7.3.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.612	2.7.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
	1.032.613	2.7.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
	1.032.614	2.7.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75%
	1.032.615	2.7.3.1.4 oħrajn	75%
	1.032.616	2.7.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75%
	1.032.620	2.7.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
	1.032.625	2.7.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
	1.032.630	2.7.3.4 <i>Taxi-cars</i>	20%
	1.032.635	2.7.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humix attrezzati biex jinsaq fit-triq	6.5%
	1.032.640	2.7.3.6 Għal użu ichor	75%
	1.032.650	2.7.4 Vetturi oħra, użati:	
	1.032.651	2.7.4.1 Għal użu bhala vetturi bil-mutur għall-kiri:	
	1.032.652	2.7.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
	1.032.653	2.7.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità .	30% iżda mhux anqas minn Lm3,360 kull vettura
	1.032.654	2.7.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm3,360 kull vettura
	1.032.655	2.7.4.1.1.3 oħrajn	75% iżda mhux anqas minn Lm8,400 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.656	2.7.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.657	2.7.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.658	2.7.4.1.4 oħrajn	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.659	2.7.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.660	2.7.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-garr tal-mejtin	21%
	1.032.665	2.7.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm5,435 kull vettura
	1.032.670	2.7.4.4 <i>Taxi-cars</i>	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.675	2.7.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
	1.032.680	2.7.4.6 Għal użu ieħor:	
	1.032.681	2.7.4.6.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.682	2.7.4.6.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955	16.5% iżda mhux anqas minn Lm1,850 kull vettura
	1.032.683	2.7.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975	37.5% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.684	2.7.4.6.2 oħrajn	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.701	2.8 Ta' ċilindrata ta' aktar minn 3000cc:	
	1.032.702	2.8.1 <i>Chassis</i> iffittjat b'makna u kabina	75%
	1.032.705	2.8.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	75%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
1.032.710		2.8.3 Vetturi oħra, ġodda:	
1.032.711		2.8.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.712		2.8.3.1.1 vetturi misjuqa minn <i>chauffeur</i>	30%
1.032.713		2.8.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	30%
1.032.714		2.8.3.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75%
1.032.715		2.8.3.1.4 oħrajn	75%
1.032.716		2.8.3.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75%
1.032.720		2.8.3.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin	0%
1.032.725		2.8.3.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5%
1.032.730		2.8.3.4 <i>Taxi-cars</i>	20%
1.032.735		2.8.3.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
1.032.740		2.8.3.6 Għal użu ieħor	75%
1.032.750		2.8.4 Vetturi oħra, użati:	
1.032.751		2.8.4.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
1.032.752		2.8.4.1.1 vetturi misjuqa minn <i>chauffeur</i> :	
1.032.753		2.8.4.1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> manifatturati fil-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità .	30% iżda mhux anqas minn Lm4,400 kull vettura
1.032.754		2.8.4.1.1.2 vetturi <i>limousines</i> misjuqa minn <i>chauffeur</i> u repliki tajbin misjuqa minn <i>chauffeur</i> ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità	30% iżda mhux anqas minn Lm4,400 kull vettura
1.032.755		2.8.4.1.1.3 oħrajn	75% iżda mhux anqas minn Lm11,000 kull vettura
1.032.756		2.8.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir	75% iżda mhux anqas minn Lm11,000 kull vettura
1.032.757		2.8.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul	75% iżda mhux anqas minn Lm11,000 kull vettura
1.032.758		2.8.4.1.4 oħrajn	75% iżda mhux anqas minn Lm11,000 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.759	2.8.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq	75% iżda mhux anqas minn Lm11,000 kull vettura
	1.032.760	2.8.4.2 Ambulanzi, vannijiet tal-ħabs, karozzi għall-ġarr tal-mejtin	21%
	1.032.765	2.8.4.3 Vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur tas-subintestatura ta' hawn fuq	48.5% iżda mhux anqas minn Lm7,115 kull vettura
	1.032.770	2.8.4.4 <i>Taxi-cars</i>	75% iżda mhux anqas minn Lm11,000 kull vettura
	1.032.775	2.8.4.5 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq	6.5%
	1.032.780	2.8.4.6 Għal użu ieħor:	
	1.032.781	2.8.4.6.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.032.782	2.8.4.6.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955	16.5% iżda mhux anqas minn Lm2,420 kull vettura
	1.032.783	2.8.4.6.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975	37.5% iżda mhux anqas minn Lm5,500 kull vettura
	1.032.784	2.8.4.6.2 oħrajn	75% iżda mhux anqas minn Lm11,000 kull vettura
	1.033.000	3. Vetturi elettriċi:	
	1.033.010	3.1 vetturi elettriċi misjuqa bil-batterija	0%
	1.033.020	3.2 vetturi elettriċi ibridi bil-petrol (jew <i>diesel</i>)	16.5%
	1.034.000	4. Oħrajn:	
	1.034.010	4.1 <i>Chassis</i> iffittjati b'makna u kabina	60%
	1.034.020	4.2 Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara mingħajr armar	60%
	1.034.030	4.3 Oħrajn:	
	1.034.040	4.3.1 Ġodda	60%
	1.034.050	4.3.2 Oħrajn	60%
87.04		Vetturi bil-mutur għall-ġarr ta' merkanzija:	
		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	1.1.1 Ġodda	0%

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.041.003	1.1.2 użati	0%
	1.042.001	1.2 Ohrajn:	
	1.042.010	1.2.1 <i>Chassis</i> iffittjati b' makna u kabina ...	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.042.020	1.2.2 Ohrajn	57.5% iżda mhux anqas minn Lm1,610 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 tunnellati:	
	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% iżda mhux anqas minn Lm1,480 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 b'hal awtentiċi minn korp approvat mill-Awtorità:	
	1.043.052	2.1.2.2.1.1 vetturi manifatturati qabel jew fil-wieġed u tletin ta' Diċembru 1955	10.5% iżda mhux anqas minn Lm270 kull vettura
	1.043.053	2.1.2.2.1.2 vetturi manifatturati fl- ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975	28.5% iżda mhux anqas minn Lm735 kull vettura
	1.043.054	2.1.2.2.2 ohrajn	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.044.000	2.2 piż gross tal-vettura ta' aktar minn 3.5 tunnellati iżda mhux aktar minn 5 tunnellati:	
	1.044.010	2.2.1 <i>Chassis</i> 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% iżda mhux anqas minn Lm1,480 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:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.044.061	2.2.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.044.062	2.2.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	10.5% iżda mhux anqas minn Lm270 kull vettura
	1.044.063	2.2.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	28.5% iżda mhux anqas minn Lm735 kull vettura
	1.044.064	2.2.2.2.2 ohrajn	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.045.000	2.3 Vetturi b'piż gross tal-vettura ta' aktar minn 5 tunnelli iżda mhux aktar minn 12-il tunnelli:	
	1.045.001	2.3.1 <i>Chassis</i> iffittjati b' makna u kabina:	
	1.045.011	2.3.1.1 Ġodda	24%
	1.045.020	2.3.1.2 Ohrajn	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.045.030	2.3.2 Ohrajn:	
	1.045.041	2.3.2.1 Ġodda	24%
	1.045.050	2.3.2.2 Ohrajn:	
	1.045.051	2.3.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.045.052	2.3.2.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	10.5% iżda mhux anqas minn Lm540 kull vettura
	1.045.053	2.3.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	28.5% iżda mhux anqas minn Lm1,470 kull vettura
	1.045.054	2.3.2.1.2 ohrajn	57.5% iżda mhux anqas minn Lm2,960 kull vettura
	1.046.000	2.4 Vetturi b'piż gross tal-vettura ta' aktar minn 12-il 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 Ohrajn	57.5% iżda mhux anqas minn Lm1,890 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
	1.046.030	2.4.2 Ohrajn:	
	1.046.041	2.4.2.1 Ġodda	24%
	1.046.050	2.4.2.2 Ohrajn:	
	1.046.051	2.4.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati b'hal awtentiċi minn korp approvat mill-Awtorità:	
	1.046.052	2.4.2.2.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1955	10.5% iżda mhux anqas minn Lm585 kull vettura
	1.046.053	2.4.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieċed u tletin ta' Diċembru 1975	28.5% iżda mhux anqas minn Lm1,585 kull vettura
	1.046.054	2.4.2.2.2 ohrajn	57.5% iżda mhux anqas minn Lm2,960 kull vettura
		3. Ohrajn (eskluzi vetturi elettriċi):	
	1.047.010	3.1 <i>Chassis</i> 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 mingħajr armar	57.5%
	1.047.030	3.3 Ohrajn:	
	1.047.040	3.3.1 Ġodda	57.5%
	1.047.050	3.3.2 Ohrajn	57.5% iżda mhux anqas minn Lm3,190 kull vettura
	1.047.060	3.3.3 <i>Tipper trucks</i> ġodda, b'piż gross ta' aktar minn 5 tonnelliati	0%
	1.047.070	3.3.4 <i>Refuse disposal trucks</i> ġodda, b'piż gross ta' aktar minn 5 tonnelliati	0%
	1.047.080	3.3.5 <i>Road tankers</i> u <i>bowsers</i> ġodda, b'piż gross ta' aktar minn 5 tonnelliati	0%
	1.048.000	4. Vetturi elettriċi:	
	1.048.010	4.1. vetturi elettriċi misjuqa bil-batterija	0%
	1.048.020	4.2. vetturi elettriċi ibridi bil-petrol (jew <i>diesel</i>)	16.5%
87.05		Vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' merkanzija (per eżempju, <i>breakdown lorries, lorries tal-gruwa, vetturi tat-tifi tan-nar, lorries tal-mixers tal-konkos, lorries għall-knis tat-toroq, lorries tal-bexx, ħwienet tax-xogħol ambulanti, units taradjoġija ambulanti</i>):	
	1.050.000	1. <i>Lorries</i> tal-gruwa	0%
	1.051.000	2. <i>Drilling derricks</i> ambulanti	0%
	1.052.000	3. Vetturi tat-tifi tan-nar	0%
	1.053.000	4. <i>Lorries tal-mixers</i> tal-konkos	0%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.054.000	5. Ohrajn:	
	1.054.010	5.1. <i>Breakdown lorries</i>	0%
	1.054.020	5.2. <i>Lorries</i> li jippumpjaw il-konkos	0%
	1.054.030	5.3. Ohrajn	0%
87.06		Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:	
	1.061.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.01
	1.062.000	2. Għal vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 6 skond in-Numru tal-Kodiċi H.S. 87.02
	1.063.000	3. Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.03
	1.064.000	4. Għal vetturi bil-mutur għall-ġarr ta' merkanzija	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.04
	1.065.000	5. Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsubin prinċipalment għat-trasport ta' persuni jew ta' merkanzija (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għall-knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjoloġija ambulanti)	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.05
87.07	1.070.000	<i>Bodies</i> (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05:	0%
87.08		Partijiet u aċċessorji tal-vetturi bil-mutur ta' l-intestaturi Nri. 87.01 sa 87.05	
	1.081.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09):	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.081.001	1.1 <i>Frames tax-chassis</i> ta' vetturi bil-mutur ..	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.01
	1.081.010	1.2 Partijiet ohra	0%
	1.082.000	2. Għal vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:	
	1.082.001	2.1 <i>Frames tax-chassis</i> ta' vetturi bil-mutur ..	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 6 skond in-Numru tal-Kodiċi H.S. 87.02
	1.082.010	2.2 Partijiet ohra	0%
	1.083.000	3. Għal karozzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
	1.083.001	3.1 <i>Frames tax-chassis</i> ta' vetturi bil-mutur ..	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 4 skond in-Numru tal-Kodiċi H.S. 87.03
	1.083.010	3.2 Partijiet ohra	0%
	1.084.000	4. Għal vetturi bil-mutur għall-ġarr ta' merkanzija:	
	1.084.001	4.1 <i>Frames tax-chassis</i> ta' vetturi bil-mutur ..	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.04
	1.084.010	4.2 Partijiet ohra	0%
	1.085.000	5. Għal vetturi bil-mutur għal skopijiet speċjali minbarra dawk maħsuba prinċipalment għat-trasport ta' persuni jew ta' merkanzija (per eżempju, <i>breakdown lorries</i> , <i>lorries</i> tal-gruwa, vetturi tat-tifi tan-nar, <i>lorries</i> tal- <i>mixers</i> tal-konkos, <i>lorries</i> għall-knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjoloġija ambulanti):	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.085.001	5.1 <i>Frames tax-chassis</i> ta' vetturi bil-mutur ..	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 5 skond in-Numru tal-Kodiċi H.S. 87.05
	1.085.010	5.2 Partijiet ohra	0%
87.09	1.091.000	Trakkijiet tax-xoghol, self-propelled, mhux iffittjati b'tagħmir għall-irfiegħ, tat-tipi wżati fil-fabbriki, mhażen, arkli tad-dokk jew ajruporti għat-trasport ta' merkanzija f'distanzi qosra; tractors tat-tip użati fuq pjattaformi ta' l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi msemmija hawn fuq	0%
87.10	1.101.000	Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi	0%
87.11		Motor cycles (inklużi mopeds) u cycles iffittjati b'mutur awżiljarju, bis-side-cars jew mingħajrhom:	
	1.111.000	1. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
	1.111.010	1.1 <i>Cycles</i> iffittjati b'mutur awżiljarju:	
	1.111.011	1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.111.012	1.1.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	6.5%
	1.111.013	1.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	14.5%
	1.111.014	1.1.2 ohrajn	28.5%
	1.111.020	1.2 Ohrajn:	
	1.111.021	1.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.111.022	1.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm11 kull vettura
	1.111.023	1.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	14.5% iżda mhux anqas minn Lm23 kull vettura
	1.111.024	1.2.2 ohrajn	28.5% iżda mhux anqas minn Lm45 kull vettura
	1.112.000	2. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
	1.112.010	2.1 <i>Cycles</i> iffittjati b'mutur awżiljarju:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.112.011	2.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.112.012	2.1.1.1 vetturi manifatturati qabel jew fil-wieġed u tletin ta' Diċembru 1955	6.5%
	1.112.013	2.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975	14.5%
	1.112.014	2.1.2 oħrajn	28.5%
	1.112.020	2.2 Oħrajn:	
	1.112.030	2.2.1 B'ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 125cc:	
	1.112.031	2.2.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.112.032	2.2.1.1.1 vetturi manifatturati qabel jew fil-wieġed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm20 kull vettura
	1.112.033	2.2.1.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975	14.5% iżda mhux anqas minn Lm44 kull vettura
	1.112.034	2.2.1.2 oħrajn	28.5% iżda mhux anqas minn Lm85 kull vettura
	1.112.040	2.2.2 B'ċilindrata ta' aktar minn 125cc iżda mhux aktar minn 250cc:	
	1.112.041	2.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	
	1.112.042	2.2.2.1.1 vetturi manifatturati qabel jew fil-wieġed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm30 kull vettura
	1.112.043	2.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975	21% iżda mhux anqas minn Lm98 kull vettura
	1.112.044	2.2.2.2 oħrajn	42% iżda mhux anqas minn Lm195 kull vettura
	1.113.000	3. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 250cc iżda mhux aktar minn 500cc:	
	1.113.001	3.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn korp approvat mill-Awtorità:	

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.113.002	3.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm36 kull vettura
	1.113.003	3.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	21% iżda mhux anqas minn Lm115 kull vettura
	1.113.004	3.2 oħrajn	42% iżda mhux anqas minn Lm230 kull vettura
	1.114.000	4. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 500cc iżda mhux aktar minn 800cc:	
	1.114.001	4.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.114.002	4.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm47 kull vettura
	1.114.003	4.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	21% iżda mhux anqas minn Lm150 kull vettura
	1.114.004	4.2 oħrajn	42% iżda mhux anqas minn Lm300 kull vettura
	1.115.000	5. B'makna bil- <i>pistons</i> reċiproċi b'kombustjoni interna ta' ċilindrata ta' aktar minn 800cc:	
	1.115.001	5.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn korp approvat mill-Awtorità:	
	1.115.002	5.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	6.5% iżda mhux anqas minn Lm98 kull vettura
	1.115.003	5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975	21% iżda mhux anqas minn Lm315 kull vettura
	1.115.004	5.2 oħrajn	42% iżda mhux anqas minn Lm630 kull vettura
	1.116.000	6. <i>Motor cycles</i> elettriċi li jnsaq bil-batterija ..	0%
	1.117.000	7. Oħrajn	42%
87.13	1.131.000	Carriages ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament	0%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
87.14		Partijiet u aċċessorji tal-vetturi ta' l-intestaturi H.S. Nri. 87.11 sa 87.13:	
	1.141.000	1. Għal <i>motor cycles</i> (inklużi <i>mopeds</i>) u <i>cycles</i> iffittjati b'mutur awżiljarju, bis- <i>side-cars</i> jew mingħajrhom	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 7 skond in-numru tal-Kodiċi H.S. 87.11
	1.142.000	2. <i>Frames tax-chassis</i> tal- <i>carriages</i> ta' l-invalidi	Dik ir-rata ta' taxxa hekk kif tapplika skond in-Numru tal-Kodiċi H.S. 87.13
	1.143.000	3. Partijiet oħrajn	0%."

TAQSIMA IX

Emenda ta' l-Att dwar id-Dazju tas-Sisa. Kap. 382.

79. (1) Din it-taqsimha temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima jitqiesu li ġew fis-seħħ fis-16 ta' Ottubru, 2007.

Emenda għar-Raba' Skeda ta' l-Att prinċipali.

80. Ir-Raba' Skeda li tinsab ma' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Electricity falling under CN Code 2716", għandu jidhol dan li ġej:

"Lm 0.29 per MWh"; u

(b) minflok il-kliem fil-kolonna 'Rate of Excise Duty' fejn tirreferi għall-partita "Coal and Coke falling within CN Codes 2701, 2702 and 2704", għandu jidhol dan li ġej:

"Lm 0.09 per 1 gigajoule, gross calorific value".

TAQSIMA X

Emenda ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud. Kap. 406.

81. Din it-Taqsima temenda l-Att dwar it-Taxxa fuq il-Valur Miżjud, u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar it-Taxxa fuq il-Valur Miżjud, hawn iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

82. Fl-artikolu 76 ta' l-Att prinċipali, minflok il-kliem "wara li jgħaddi ż-żmien mogħti mill-qorti." għandu jidhol dan li ġej:

Emenda ta' l-artikolu 76 ta' l-Att prinċipali.

"wara li jgħaddi ż-żmien mogħti mill-Qorti:

Iżda persuna li tagħmel ir-reat tista', sa żmien tletin ġurnata mid-data tad-deċiżjoni finali, tagħmel rikors lill-Qorti li sabitha hatja, u titlob maħfra shiħa jew parzjali tal-penali imposta taħt dan l-artikolu. Il-Qorti tista' tikkonċedi maħfra shiħa jew parzjali ta' din il-penali kemm il-darba l-prosekuzzjoni, bi qbil bil-miktub mal-Kummissarju li għandu jkun magħmul ma' kull risposta għal tali rikors, taqbel ma' dan ir-rikors. Kull rikors bħal dan għandu jiġi notifikat lill-prosekuzzjoni li għandha tirrispondi fi żmien hmistax-il ġurnata xogħol minn meta tigi notifikata."

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru. 602 tat-12 ta Diċembru, 2007.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

31st December, 2007

ACT No. XXXII of 2007

AN ACT to implement Budget measures for the financial year 2008 and other administrative measures.

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

Short title.

1. The short title of this Act is the 2008 Budget Measures Implementation Act, 2007.

PART I

Coming into force of this Part.

2. The provisions of this Part shall come into effect on the 1st January, 2008.

Interpretation.
Cap. 174.

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

Authority to raise loan.

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

(2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve. Cap. 161.

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

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2008 and/or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2008; and

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

PART II

6. (1) This Part effects amendments to the duration of the financial year as applicable in various laws as appearing in the following articles. Amendment of financial year in various laws.

(2) The provisions of this Part shall be deemed to have come into force on the 1st October, 2007.

7. In article 2 of the Housing Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso: Amendment of the Housing Authority Act. Cap. 261.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

8. In article 2 of the Enemalta Act, in the definition "financial year", for the words "thirtieth day of September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso: Amendment of the Enemalta Act. Cap. 272.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

Amendment of
the Education
Act.
Cap. 327.

9. In article 2 of the Education Act, in the proviso to the definition "financial year", for the words "of the following year;" there shall be substituted the words "of the following year:" and immediately thereafter there shall be inserted the following new proviso:

"Provided further that in the case of the University of Malta, the financial year means the period of twelve months commencing on the 1st October of any year and ending on the 30th September of the next following year, so however that the financial year which commenced on the 1st January, 2007 shall be for a period of nine months terminating on the 30th September, 2007;"

Amendment of
the Malta
Transport
Authority Act.
Cap. 332.

10. In article 2 of the Malta Transport Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

Amendment of
the Employment
and Training
Service Act.
Cap. 343.

11. In article 2 of the Employment and Training Service Act, in the definition "financial year", for the words "thirtieth of September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

Amendment of
the Malta
Maritime
Authority Act.
Cap. 352.

12. In article 2 of the Malta Maritime Authority Act, in the definition "financial year", for the words "thirtieth day of September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

Amendment of
the
Development
Planning Act.
Cap. 356.

13. In article 2 of the Development Planning Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

14. In article 2 of the Malta Standards Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

Amendment of the Malta Standards Authority Act. Cap. 419.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

15. In article 2 of the Malta Statistics Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

Amendment of the Malta Statistics Authority Act. Cap. 422.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

16. In article 2 of the Malta Resources Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

Amendment of the Malta Resources Authority Act. Cap. 423.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

17. In article 2 of the Occupational Health and Safety Authority Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

Amendment of the Occupational Health and Safety Authority Act. Cap. 424.

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;"

18. In article 2 of the Malta Council for the Culture and the Arts Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December:" and immediately thereafter there shall be added the following proviso:

Amendment of the Malta Council for the Culture and the Arts Act. Cap. 444.

"Provided that the financial year which commenced on the

1st October 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;".

Amendment of the Cultural Heritage Act. Cap. 445.

19. In article 2 of the Cultural Heritage Act, in the definition "financial year", for the words "thirtieth day of September;" there shall be substituted the words "31st December;" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;".

Amendment of the Sports Act. Cap. 455.

20. In article 2 of the Sports Act, in the definition "financial year", for the words "30th September;" there shall be substituted the words "31st December;" and immediately thereafter there shall be added the following proviso:

"Provided that the financial year which commenced on the 1st October, 2007 shall be for a period of fifteen months and shall terminate on the 31st December, 2008;".

PART III

Amendment of the Customs Ordinance. Cap. 37.

21. This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as "the principal law."

Amendment of article 2 of the principal law.

22. Article 2 of the principal law shall be amended as follows:

(a) immediately after the definition "Comptroller of Customs", there shall be added the following new definition:

"duty" means any duty charged by the Comptroller of Customs on imported goods and includes import duty, export duty, agricultural duty, anti-dumping duty, countervailing duty and excise duty;"; and

(b) in the definition "imported goods", immediately after the words "and imported into" there shall be added the words "or brought into".

Substitution of the terms "import duty" and "export duty" by the term "duty".

23. (1) The words "import duty" or "import duties" wherever they occur in articles 17, 22A(1), 25, 26, 27(2), 60(a) and 80(2) of the principal law shall be substituted by the word "duty".

(2) The words "export duty" in article 62(1) shall be substituted by the word "duty".

24. In subarticle (1) of article 6 of the principal law, for the words "within twenty-four hours after arrival from parts beyond the seas at either of the harbours of Valletta" there shall be substituted the words "at least six hours before arrival from parts beyond the seas at either of the harbours of Valletta or at Marsaxlokk harbour" and the words "or required thereby; and such report shall be made before bulk is broken." shall be substituted by the words "or required thereby.".

Amendment of article 6 of the principal law.

25. Article 7 of the principal law shall be amended as follows:

Amendment of article 7 of the principal law.

(a) for the marginal note "Landing of goods from ships without report" there shall be substituted the marginal note "Landing of goods from ships";

(b) in subarticle (1) thereof:

(i) the words from "Notwithstanding the provisions of subsection (1) of article 6," to the words "a report of such vessel or of her cargo:" shall be deleted;

(ii) the first proviso thereof shall become the first paragraph of the said subarticle and in the said paragraph the words "Provided that no such goods" shall be substituted by the words "No goods"; and

(iii) the second proviso thereof shall become the first proviso and in the said proviso the words "Provided also that" shall be substituted by the words "Provided that";

(c) subarticles (2) and (3) thereof shall be deleted;

(d) subarticle (4) thereof shall be re-numbered as subarticle (2) and in the said subarticle the words "contained in a report as aforesaid" shall be deleted; and

(e) subarticle (5) thereof shall be re-numbered as subarticle (3) and in the said subarticle the words "Notwithstanding the other provisions of the preceding subarticles of this article, the Comptroller" shall be substituted by the words "The Comptroller", and the words "as prescribed in this article" shall be deleted.

26. In article 25 of the principal law immediately after the words "customs weigher" there shall be added the words "or by any person appointed by the Comptroller for the purpose".

Amendment of article 25 of the principal law.

Amendment of article 26 of the principal law.

27. In article 26 of the principal law for the words "be forfeited." there shall be substituted the words "be forfeited:" and immediately thereafter there shall be added the following proviso:

"Provided that if such person is a Government employee the said loss of employment shall only be incurred following disciplinary proceedings taken in terms of any disciplinary regulations applicable to such employees."

Amendment of article 63 of the principal law.

28. In article 63 of the principal law:

(a) the words "but which does not seem to have been committed maliciously," shall be deleted; and

(b) for the words "in court." there shall be substituted the words "in court:" and immediately thereafter there shall be added the following proviso:

"Provided that the provisions of this article may also be applied in the case of breaches of this Ordinance involving goods which are not dutiable in which cases the amount of the duty endangered shall be deemed, for the purposes of this article to be equivalent to five per cent of the value of the goods."

Amendment of article 68 of the principal law.

29. In subarticle (1) of article 68 of the principal law for the word "removal" there shall be substituted the words "removal, keeping, concealing".

Amendment of article 71 of the principal law.

30. In subarticle (1) of article 71 of the principal law, the words "section 350" shall be substituted by the words "article 355E".

Amendment to article 76 of the principal law.

31. Subarticle (2) of article 76 of the principal law shall be substituted by the following:

"(2) Such proceedings shall be instituted within ten years from the day of the commission of the offence."

PART IV

Amendment of the Income Tax Act. Cap. 123.

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

(2) The provisions of this Part shall come into force as from the year of assessment 2009.

33. Subarticle (1) of article 14B of the principal Act shall be amended as follows:

Amendment of article 14B of the principal Act.

(a) immediately after the words "in respect of his children attending" there shall be added the words "a registered private kindergarten or";

(b) in paragraph (a) thereof, immediately after the words "relative school" there shall be added the words "or kindergarten"; and

(c) in paragraph (b) thereof, immediately after the words "such primary school" there shall be added the words "or kindergarten".

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

Addition of new article 14D to the principal Act.

"Homes for the elderly fees.

14D. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees on his own behalf or on behalf of a family member, in respect of residence in a private home for the elderly, he shall be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid;
- (b) two thousand euros:

Provided that, for any year of assessment, the total deductions claimed in respect of any resident shall not exceed the amount as stipulated in this article:

Provided further that the deduction shall only be allowed if the payment and the details of the individual making the claim are confirmed by information provided, in such format and content as determined by the Commissioner, by the person running the private home for the elderly."

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

Addition of new article 14E to the principal Act.

"Sports fees.

14E. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees, confirmed by official receipts, in respect of his children who have not attained the age of sixteen years, attending sports activities approved by the Kunsill Malti ta' l-Isport he shall, for each child, be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid;
- (b) one hundred euros."

Amendment of article 56 of the principal Act.

36. Paragraphs (a) and (b) (but not the proviso thereto) of subarticle (1) of article 56 of the principal Act shall be substituted by the following new paragraphs:

"(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom article 49 applies saving where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every euro of the first €11400 0 euro cents

For every euro of the next €9100 15 euro cents

For every euro of the next €7500 25 euro cents

For every euro of the remainder 35 euro cents;

(b) in the case of any other individual resident in Malta including each spouse where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every euro of the first €8150 0 euro cents

For every euro of the next €5850 15 euro cents

For every euro of the next €5000 25 euro cents

For every euro of the remainder 35 euro cents: "

PART V

37. This Part amends the Prisons Act, and it shall be read and construed as one with the Prisons Act, hereinafter in this Part referred to as "the principal Act".

Amendment of
the Prisons Act.
Cap. 260.

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

Addition of new
article 15A to
the principal
Act.

"Saving as to
correctional
services officers.

15A. Subject to any regulations made under this Act determining the maximum pension grantable to a correctional services officer as may be in force from time to time, where a person has been appointed a correctional services officer, any period previous to that appointment during which that person has served as a prisons officer or as a member of a disciplined force as defined in article 47(1) of the Constitution shall be deemed as service as a correctional services officer for the purpose of any pension that may be granted under this Act or any regulations made thereunder."

PART VI

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

Amendment of
the Social
Security Act.
Cap. 318.

(2) This Part shall come into force as follows:

(a) article 47 and paragraph (b), excluding the proviso, in article 48 shall be deemed to have come into force with effect from the 3rd January 2004;

(b) articles 42, 43 and paragraph (c) of article 46 shall be deemed to have come into force with effect from the 1st January 2007;

(c) paragraph (f) of article 40, the provisos to paragraph (b) of article 48 and article 50 shall be deemed to have come into force with effect from the 6th January 2007;

(d) paragraphs (a), (b), (c), (d) and (e) of article 40, article 41, paragraph (a) of article 48 and articles 49, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67 and 68 shall come into force with effect from the 5th January 2008; and

(e) articles 44, 45 and paragraphs (a) and (b) of article 46 shall come into force with effect from the 7th January 2008.

Amendment of
article 2 of the
principal Act.

40. Subarticle (1) of article 2 of the principal Act shall be amended as follows:

(a) in the definition "Department" for the words "Department of Social Security" there shall be substituted the words "Social Security Division";

(b) in the definition "Director" for the words "Director (Social Security)" wherever these appear, there shall be substituted the words "Director General (Social Security)";

(c) immediately after the definition "father" there shall be inserted the following new definition:

" "Fixed Children's Allowance" shall be that specified in the Fourteenth Schedule;";

(d) in the first proviso to the definition "retirement" for the words "who is disqualified from receiving a pension because of his being in insurable employment or self-occupied, retirement means the date on which he ceases to be so disqualified" there shall be substituted the words "who is not in receipt of a pension and is still in insurable employment, or is self-occupied or is self-employed, retirement means the date on which he applies for a pension under Part V of this Act";

(e) in the definition "Service Pension":

(i) in subparagraph (b) of the proviso to paragraph (ii) thereof, for the words "of this Act." there shall be substituted the words "of this Act; and";

(ii) in paragraph (iv) of the proviso to the definition "Service Pension", for the words "of such Service Pension:" there shall be substituted the words "of such Service Pension; and";

(iii) in the proviso to paragraph (iv) thereof, for the words "Provided further that the Second Pension" there shall be substituted the words "(vi) the Second Pension";
and

(iv) immediately after paragraph (iv) there shall be added the following new paragraph:

"(v) with effect from the 5th January 2008, for the purposes of calculating the rate of a pension under this Act, a Service Pension net of Lm200:";

(f) in paragraph (c) of the definition "severely disabled person", for the words "Chronic-Granulomatous Disease; or" there shall be substituted the words "Chronic-Granulomatous Disease;" and immediately thereafter there shall be inserted the words "Leopard's Syndrome; or".

41. Subarticle (1) of article 6 of the principal Act shall be amended as follows:

Amendment of article 6 of the principal Act.

(a) for paragraph (d) thereof there shall be substituted the following:

"(d) with effect from the 5th January 2008, a person in receipt of a pension (other than an Injury Pension) payable under this Act and who is not gainfully occupied:";

(b) paragraph (e) thereof shall be renumbered as paragraph (f); and

(c) immediately after the proviso to paragraph (d) thereof, there shall be inserted the following new paragraph:

"(e) a person in excepted employment in terms of paragraph 8 of Part II of the First Schedule;".

42. For subarticle (2) of article 7 of the principal Act there shall be substituted the following:

Amendment of article 7 of the principal Act.

"(2) Subject to the provisions of this Act:

(a) the weekly rates of contributions payable under this Act by an employed person and by his employer respectively shall be those specified in Part 1 of the Tenth Schedule:

Provided that, with effect from the 1st January 2007, an employed person whose weekly basic earnings from his employment are less than the equivalent of the National Minimum Wage as is applicable to persons of eighteen years of age or over as established by a National Standard Order issued under the Employment and Industrial Relations Act, shall have the right to elect to pay

a contribution at a rate of 10% of his actual basic weekly wage instead of the category B contribution in Part I of the Tenth Schedule payable by the employed person, where applicable; and

(b) the contributions payable under this Act out of the Consolidated Fund shall be 50% of the combined weekly contributions paid by the employee and his employer:

So however that, where an employer binds himself with the Employment and Training Corporation, established under the Employment and Training Services Act, to employ a person who is over the age of forty years and who has been registering for more than one year under Part One of the Register kept in accordance with the provisions of the Employment and Training Services Act, such employer shall be entitled to retrieve from the said corporation a sum equivalent to twenty-five per cent of the rate of contribution paid by the employer, as his share in respect of such employee, in accordance with Part I of the Tenth Schedule to this Act."

Amendment of article 12 of the principal Act.

43. Immediately after subarticle (3) of article 12 of the principal Act there shall be added the following new subarticle:

"(4) A self-occupied person who, in accordance with the provisions of this Act, is liable to pay a Class Two contribution on his net earnings may, if such person so elects, be exempted from the payment of a Class Two contribution on earnings derived from the provision of services as a host family:

Provided that for the purposes of this subarticle, the term "host family" shall have the meaning assigned to it by the Host Family Accommodation Regulations made by virtue of the Malta Travel and Tourism Services Act."

Amendment of article 15 of the principal Act.

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

(a) in the marginal note thereof, for the words "outworkers, tourist guides, and drivers of Government impressed vehicles and certain farmers and fishermen" there shall be substituted the words "certain categories of persons";

(b) immediately after subarticle (4) thereof, there shall be added the following new subarticles:

"(5) With effect from the 7th January 2008, an employer who employs a severely disabled person or a visually impaired person in terms of this Act, shall be entitled to receive from the Government an amount corresponding to the share of social security contributions paid by the said employer in terms of this Act for the first 156 weeks of employment of the said person.

(6) With effect from the 7th January 2008, a person who is a severely disabled person and who employs a person as a carer shall be entitled to receive from the Government an amount corresponding to the share of social security contributions paid by such person as an employer in terms of this Act.

(7) With effect from the 7th January 2008, a person who -

- (a) is over 45 years of age; and
- (b) has not been in gainful occupation for a minimum of five consecutive years; and
- (c) has obtained a licence in accordance with the Trading Licences Act to carry out a self-occupation,

shall be entitled to receive from the Government an amount corresponding to the amount of contributions payable under this Act from such self-occupation for the first 52 weeks."

45. Article 16 of the principal Act shall be amended as follows:

Amendment of article 16 of the principal Act.

(a) in paragraph (c) of subarticle (3) thereof, for the words "January, 1990." there shall be substituted the words "January, 1990;" and immediately thereafter there shall be inserted the following new paragraph:

"(d) for any calendar week, with effect from the 7th January 2008 where such insured person ceases to register under the Part 1 Register established under the Employment and Training Services Act, to take up temporary work for a period not exceeding thirteen consecutive weeks and where, for such period of temporary work, a contribution in terms of this Act is not due"; and

(b) in sub-paragraph (iii) of paragraph (a) of subarticle (4) thereof, for the words "subarticle (3)(c)" there shall be substituted the words "subarticle (3)(c) and (d)".

Amendment of
article 17 of the
principal Act.

46. Article 17 of the principal Act shall be amended as follows:

(a) in paragraph (b)(ii) of subarticle (3) thereof, for the words "was self occupied." there shall be substituted the words "was self-occupied;" and immediately thereafter there shall be inserted the following new paragraph:

"(c) Class One and Class Two contributions paid, for any period following January 7, 2008, by any person in receipt of a pension under Part V of this Act shall not be taken into account.";

(b) in paragraph (b) of subarticle (4) thereof, for the words "in article 55." there shall be substituted the words "in article 55;" and immediately thereafter there shall be inserted the following new paragraph:

"(c) Class One and Class Two contributions paid for any period following January 7, 2008 by any person in receipt of a pension under Part V of this Act shall not be taken into account for the reassessment of any pension under Part IV and Part V of this Act."; and

(c) immediately after subarticle (5) thereof, there shall be inserted the following new subarticle:

"(6) For the purposes of this article, insofar as contributions are concerned, any Class One contributions paid by an insured person in any contribution year under the proviso to paragraph (a) of subarticle (2) of article 7 shall be multiplied by:

(a) the proportion of the actual total value of contributions paid by the employee and the employer during a contribution year, in accordance with Category B of Part 1 in the Tenth Schedule to this Act, bears to the full value of contributions that would have been due under the provisions of this Act during the said contribution year, had the employee concerned not opted to pay his contributions according to paragraph (a) of subarticle (2) of article 7; and

(b) for the purposes of determining entitlement to any benefit, pension, grant or allowance, the resulting number of such weighted contributions for that contribution year as calculated in terms of paragraph (a) of this subarticle, shall be considered as the actual number of contributions paid by and in respect of the employee during the said contribution year for such benefit, pension, grant or allowance under this Act."

47. In article 31 of the principal Act for the words "has the care and custody of a child of her late husband" there shall be substituted the words "has the care and custody of a child of her late husband or the care of a child in respect of which an allowance is paid in accordance with article 76A".

Amendment of article 31 of the principal Act.

48. Article 32 of the principal Act shall be amended as follows:

Amendment of article 32 of the principal Act.

(a) in subarticle (1) thereof, for the words "a widow who is gainfully occupied" there shall be substituted the words "a widow under pension age who is gainfully occupied";

(b) in subarticle (2) thereof for the words "an allowance under article 76 is being paid" there shall be substituted the words "an allowance under article 76 is being paid or a fostered child in respect of whom an allowance under article 76A is being paid," and for the words "the earnings derived therefrom." there shall be substituted the words "the earnings derived therefrom:" and immediately thereafter there shall be inserted the following new provisos:

"Provided that with effect from the 6th January 2007, where entitlement under the provisions of this article ceases to apply, such widow shall continue to remain entitled to receive a pension under this part, for the period starting from the first Saturday following the date on which the son or daughter reaches the age of sixteen years, or from the 6th January 2007, whichever is the later, and ending on the Friday following the 21st birthday of the child if:

(a) such widow is gainfully occupied and the earnings from such gainful occupation exceed a weekly average equivalent to the National Minimum Wage as applicable to persons of eighteen

years of age or over established by a National Standard Order made under the Employment and Industrial Relations Act and the Employment and Training Corporation had been duly informed of such gainful occupation; and

(b) such son or daughter is undergoing full time education or training in an educational institution recognized in terms of the Education Act; or

(c) such son or daughter is registered in the Part 1 Register established under the Employment and Training Services Act and who has never been gainfully occupied, and who is not in receipt of any benefit, pension or assistance payable under this Act:

Provided further that the rate of pension payable under this subarticle shall be abated by the difference obtained between such widow's actual earnings from a gainful occupation and the National Minimum Wage as is applicable to persons of eighteen years of age or over established by a National Standard Order made under the Employment and Industrial Relations Act, but in no case shall receive a rate of pension less than the Widow's Pension rate in terms of article 31 or 33 as may be applicable in her case."

Amendment of article 34 of the principal Act.

49. In article 34 of the principal Act the words ", but for the provisions of article 45," shall be deleted.

Substitution of article 40 of the principal Act.

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

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

(2) Entitlement to a Widow's Pension under this article shall also cease in the event of the demise of the spouse or if the widow ceases to remain entitled to a pension in respect of widowhood in terms of article 32, before the lapse of the period of entitlement in accordance with the provisions of subarticle (1)."

51. Article 45 of the principal Act shall be deleted.

Deletion of article 45 of the principal Act.

52. In paragraph (c) of article 52 of the principal Act, for the words "January, 1979; and" there shall be substituted the words "January 1979." and paragraph (d) thereof shall be deleted.

Amendment of article 52 of the principal Act.

53. In paragraph (ii) of article 67 of the principal Act, the words "and, if under sixty five years of age, deemed not to be gainfully occupied in accordance with the provisions of article 45," shall be deleted.

Amendment of article 67 of the principal Act.

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

Amendment of article 72 of the principal Act.

(a) in paragraph (a) of subarticle (1) thereof, for the words "on the form provided by the Director" there shall be substituted the words "on the form of the Department";

(b) in paragraph (b) of subarticle (1) thereof, for the words "for five weeks" there shall be substituted the words "for six weeks";

(c) in subarticle (2) thereof, for the words "and five weeks" there shall be substituted the words "and six weeks";

(d) in paragraph (b) of subarticle (2) thereof, for the words "the five weeks" there shall be substituted the words "the six weeks";

(e) in paragraph (c) of subarticle (2) thereof, for the words "and the five weeks" there shall be substituted the words "and the six weeks"; and

(f) subarticle (3) thereof shall be deleted.

55. Article 76 of the principal Act shall be amended as follows:

Amendment of article 76 of the principal Act.

(a) the words "who proves to the satisfaction of the Director that his total yearly means, calculated in accordance with Part VII of the Second Schedule to this Act, do not exceed

the scale rate as applicable for that household, and as determined by Part VI of the Fourteenth Schedule to this Act, and" shall be deleted;

(b) for the words "his wife" wherever they occur, there shall be substituted the words "the spouse";

(c) for the words "Director General (Social and Family Affairs) who is to submit the same within a month, a situation report" there shall be substituted the words "Director (Social Welfare Standards), who is to submit within a month, a report"; and

(d) the whole article 76 shall be renumbered as subarticle (1) of the article and immediately thereafter there shall be inserted the following new subarticle:

"(2) The applicable rate of the allowance referred to in subarticle (1) shall be as determined by Part VI of the Fourteenth Schedule and the calculation of the yearly means of the household shall be calculated in accordance with Part VII of the Second Schedule."

Amendment of article 76A of the principal Act.

56. Article 76A of the principal Act shall be amended as follows:

(a) in the marginal note thereof, for the words "foster child, etc" there shall be substituted the words "child in care"; and;

(b) for the words "the head of the household" there shall be substituted the words "the head of household who is an approved foster carer in accordance with the Foster Care Act".

Amendment of article 77 of the principal Act.

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

(a) for the words "if that child is certified" there shall be substituted the words "if the head of household has the care and custody of such child who is certified";

(b) for the words "or to be a severely disabled person" there shall be substituted the words "or a severely disabled person";

(c) the words "So however, that such child shall only remain eligible to an allowance under this article if the yearly means of the head of household, calculated in accordance with

Part VII of the Second Schedule to this Act, do not exceed the income limits as laid down in the aforementioned Part VII of the Fourteenth Schedule, and as long as the head of household has the care and custody of such child." shall be deleted; and

(d) for the words "if he is certified" there shall be substituted the words "if certified".

58. Article 80 of the principal Act shall be amended as follows: Amendment of article 80 of the principal Act.

(a) in subarticle (1) thereof, for the words "or his wife" there shall be substituted the words "or the spouse";

(b) in the proviso to subarticle (1) thereof, for the words "the head of household, or his wife, is dead" there shall be substituted the words "the head of household or the spouse, is deceased"; and

(c) in the proviso to subarticle (2) thereof, for the words "been properly received by him." there shall be substituted the words "been properly received by him:" and immediately thereafter there shall be inserted the following new proviso:

"Provided further that where any person has received the payment of an allowance under articles 76 and 79 for a full thirteen week period, prior to emigration and the total amount of allowance paid during the year in which the right to such benefit ceases amounts to less than the Fixed Children's Allowance specified by Part VI of the Fourteenth Schedule, such person shall be entitled to receive the resulting difference between the amount paid and the Fixed Children's Allowance."

59. Article 82 of the principal Act shall be amended as follows: Amendment of article 82 of the principal Act.

(a) in subarticle (1) thereof, for the word "wife" there shall be substituted the word "spouse";

(b) in subarticle (2) thereof, for the words " "wife" shall include such woman" there shall be substituted the words ""spouse" shall include such person" and for the words "as if she were his lawful wedded wife, and in the case where a female is, in the opinion of the Director, the head of household, a male who in the opinion of the Director is living with such head of household as if he were her lawful wedded husband provided she or he" there shall be substituted the words "as if such person

were the lawful spouse, provided such person"; and

(c) in subarticle (3) thereof, for the words "or where the wife is not his lawful wedded wife but is being treated as such in terms of subarticle (2), if such wife" there shall be substituted the words "or where the person is not the lawful wedded spouse but is being treated as such in terms of subarticle (2), if such spouse".

Amendment of
article 85 of the
principal Act.

60. Article 85 of the principal Act shall be amended as follows:

(a) in the marginal note thereof, for the words "Bonus and Additional Bonus" there shall be substituted the words "Bonus, Additional Bonus and Cost of Living Bonus";

(b) in subarticle (2) thereof, for the words "over and above the Bonus to which he is entitled by virtue of subarticle (1)" there shall be substituted the words "over and above the bonuses to which he is entitled by virtue of this article"; and

(c) immediately after subarticle (2) thereof, there shall be inserted the following new subarticle:

"(3) Save as provided for in article 96 and subject to the other provisions of this Act, a person who is entitled to receive any pension (excluding an Injury Pension where this is being paid to a person who is in insurable employment or who is self-occupied), shall also be entitled to receive a Cost of Living Bonus. Such bonus shall be payable at the rate specified in Part J of the Twelfth Schedule over and above the bonuses to which such person may be entitled to by virtue of this article:

Provided that, notwithstanding any other provisions of this Act, such person shall only be entitled to receive one Cost of Living Bonus at the same time for any pension payable under this Act:

Provided further that where a pension is being paid under an agreement in terms of article 134, the Cost of Living Bonus shall be paid pro rata as applicable to the assessment of the pension rate under such agreement."

Amendment of
article 87 of the
principal Act.

61. Article 87 of the principal Act shall be amended as follows:

(a) in subarticle (2) thereof, for the words "the wife"

there shall be substituted the words "the spouse" and for the words "in her own right" there shall be substituted the words "in the spouse's own right"; and

(b) immediately after subarticle (2) thereof, there shall be inserted the following new subarticle:

"(3) Where in the case of a married couple in respect of whom article 96(1) and (2) does not apply, and one of the married couple has become an inmate of an institution as is referred to in article 93, and the provisions of the said article 93 have commenced to apply in regards to such person, the Cost of Living Bonus or part thereof payable under article 85(3) shall be apportioned in accordance with article 93(4)."

62. In paragraph (c) of the proviso to article 90 of the principal Act for the words "sixtieth birthday." there shall be substituted the words "sixtieth birthday:" and immediately thereafter there shall be inserted the following new proviso:

Amendment of article 90 of the principal Act.

"Provided further that, with effect from the 5th January 2008, where in a calendar year a head of household becomes entitled to Children's Allowance in terms of this Act, such head of household shall not be entitled to more than one rate of Children's Allowance for the same period."

63. In the second proviso to article 91 of the principal Act the words "nor is she considered to be gainfully occupied so as to be disqualified for the purposes of article 45" shall be deleted.

Amendment of article 91 of the principal Act.

64. In paragraph (a) of subarticle (1) of article 97 of the principal Act for the words "on the form provided by the Director" there shall be substituted the words "on the official form of the Department".

Amendment of article 97 of the principal Act.

65. In sub-paragraph (iv) of paragraph (b) of subarticle (1) of article 98 of the principal Act for the words "from time to time determine." there shall be substituted the words "from time to time determine:" and immediately thereafter there shall be inserted the following new proviso:

Amendment of article 98 of the principal Act.

"Provided that, subject to the provisions of article 90, with effect from the 5th January 2008, in the case of the Fixed Children's Allowance, in advance at such intervals, being intervals of not longer than 53 weeks, as the Director may from time to time determine."

Amendment of article 132 of the principal Act.

66. Article 132 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof, for the words "Director (Social Security)" there shall be substituted the words "Director General (Social Security)"; and

(b) in subarticle (2) thereof, for the words "Director (Social Security)" there shall be substituted the words "Director General (Social Security)".

Amendment of the First Schedule to the principal Act.

67. Paragraph 8 of Part II of the First Schedule to the principal Act shall be deleted and substituted by the following:

"8. With effect from the 6th January 1992:

(a) employment entered into prior to the 5th January 2008 of a person who has reached pension age prior to the 5th January 2008; or

(b) employment of a widow under pension age, if she so elects, who is in receipt of a pension in respect of widowhood under this Act:

Provided that the weekly wage or salary of such person or widow does not exceed the National Minimum Wage, or its monthly equivalent, as is applicable to persons of eighteen years of age or over established by a National Standard Order issued under the Employment and Industrial Relations Act."

Amendment of the Second Schedule to the principal Act.

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

(a) in sub-paragraph (a) of paragraph 1 of Part 1 thereof, immediately after the words "the value of any property" there shall be inserted the words "including any settlement of property in trust";

(b) in the proviso to sub-paragraph (a) of paragraph 1 of Part 1 thereof, for the words "shares or other securities), and the capital value of any urban immovable property" there shall be substituted the words "shares or other securities), cash settled in any trust and the capital value of any urban immovable property including any settlement of such property in trust";

(c) in sub-paragraph (b) of paragraph 1 of Part 1 thereof, for the words "enjoyed by that person" there shall be substituted the words "by any person including any person

entitled to benefit under a trust or in whose favour a discretion to distribute property, including income or privilege, held in trust may be exercised";

(d) in sub-paragraph (a) of paragraph 1 of Part II thereof, for the words "of any property" there shall be substituted the words "of any property including any settlement of property in trust";

(e) in the proviso to sub-paragraph (a) of paragraph 1 of Part II thereof, for the words "shares and other securities) and the capital value of any urban immovable property" there shall be substituted the words "shares and other securities), cash settled in any trust and the capital value of any urban immovable property including any settlement of such property in trust";

(f) in sub-paragraph (b) of paragraph 1 of Part II thereof, for the words "any member of the household" there shall be substituted the words "any member of the household including any entitlement of such member to benefit under a trust or in whose favour a discretion to distribute property, including income or privilege, held in trust may be exercised";

(g) in sub-paragraph (a) of paragraph 1 of Part III thereof, for the words "of any property" there shall be substituted the words "of any property including any settlement of property in trust";

(h) in the proviso to sub-paragraph (a) of paragraph 1 of Part III thereof, for the words "shares and other securities) and the capital value of any urban immovable property" there shall be substituted the words "shares and other securities), cash settled in any trust and the capital value of any urban immovable property including any settlement of such property in trust";

(i) in sub-paragraph (b) of paragraph 1 of Part III thereof, for the words "any member of the household" there shall be substituted the words "any member of the household including any entitlement of a member of the household to benefit under a trust or in whose favour a discretion to distribute property, including income or privilege, held in trust may be exercised";

(j) in sub-paragraph (a) of paragraph 1 of Part V thereof, for the words "the value of any property" there shall be

substituted the words "the value of any property including any settlement of property in trust";

(k) in sub-paragraph (b) of paragraph 1 of Part V thereof, for the words "any income, privilege" there shall be substituted the words "any income, privilege or cash settled in any trust";

(l) in sub-paragraph (a) of paragraph 1 of Part VII thereof, for the words "any property" there shall be substituted the words "any property including any settlement of property in trust" and for the words "any income or privilege" there shall be substituted the words "any income or privilege, including any entitlement to benefit under a trust or in whose favour a discretion to distribute property, including income or privilege held in trust may be exercised"; and

(m) in paragraph 1 of Part VIII thereof, for the words "any property" there shall be substituted the words "any property including any settlement of property in trust" and for the words "such head of household" there shall be substituted the words "such head of household, including any entitlement to benefit under a trust or in whose favour a discretion to distribute property, including income or privilege, held in trust may be exercised".

PART VII

Amendment of
the Duty on
Documents and
Transfers Act.
Cap. 364.

69. (1) This Part amends the Duty on Documents and Transfers Act, and it shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on the 16th October, 2007.

Amendment of
article 32 of the
principal Act.

70. Subarticle (4) of article 32 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "in respect of the first thirty thousand liri" there shall be substituted the words "in respect of the first fifty thousand liri";

(b) in sub-paragraph (i) of paragraph (b) thereof, for the words "do not exceed thirty thousand liri" there shall be substituted the words "do not exceed fifty thousand liri";

(c) in sub-paragraph (ii) of paragraph (b) thereof, for

the words "thirty thousand liri", there shall be substituted the words "fifty thousand liri"; and

(d) in paragraph (c) thereof, for the words "thirty thousand liri", there shall be substituted the words "fifty thousand liri".

71. Immediately after article 32B of the principal Act, there shall be added the following new article:

Addition of new article 32C to the principal Act.

"Transfers by a gratuitous title.

32C. Notwithstanding any other provision of this Act, in the case of transfers by a gratuitous title by a person to his descendants in the direct line who acquire immovable property for the purpose of establishing therein or constructing thereon their sole, ordinary residence, the duty otherwise chargeable in terms of the said Act shall be chargeable on the value thereof at the rate of three liri and fifty cents per one hundred liri or part thereof, provided that this is the first transfer by such a person to such a descendant for this purpose and in this manner and provided that the notary who receives any deed of such a transfer shall record in the deed a written declaration by the person so transferring and the person so acquiring that the property is being acquired for the said purpose for the first time and the notary shall warn the said person and descendant of the importance of the truthfulness of such declaration."

72. Immediately after sub-paragraph (ii) of subarticle (2) of article 35 of the principal Act, there shall be inserted the following new sub-paragraph:

Amendment of article 35 of the principal Act.

"(iii) where such property consists of a dwelling house, being the ordinary residence of the person from whom the transfer originates, and the beneficiary of such residence is the surviving spouse, no duty shall be levied at the time of the transfer, provided that if such residence is transferred by the surviving spouse during the first ten years from the date of death of the person from whom the transfer originates, the duty which would have been payable on the death of the predeceased spouse shall be levied at the time of the transfer by the surviving spouse."

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Amendment of article 40 of the principal Act.

73. In subarticle (3) of article 40 of the principal Act, for the words "the duty chargeable under this Act on the first one thousand and five hundred liri" there shall be substituted the words "the duty chargeable under this Act on the first two thousand and five hundred liri".

Amendment of article 47 of the principal Act.

74. In paragraph (b) of subarticle (7) of article 47 of the principal Act, for the words "in subarticle (3)(c) and (d) or any other assets" there shall be substituted the words "in subarticle (3)(c), (d) and (e) or any other assets".

PART VIII

Amendment of the Motor Vehicles Registration Tax Act. Cap. 368.

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

(2) The provisions of this Part shall be deemed to have come into force on the 1st November, 2007.

Amendment of article 2 of the principal Act.

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

(a) immediately after the definition "European Union" there shall be inserted the following new definition:

" "invoice" means a document issued by a seller to a buyer listing the vehicle or vehicles supplied and stating the sum of money due or paid and the chassis number of the said vehicle or vehicles;"

(b) immediately after the definition "racing car" there shall be inserted the following new definition:

" "registration value" means the value of the vehicle together with, where applicable, the cost of freight and insurance added together for registration tax purposes;" and

(c) immediately after the definition "temporary registered vehicle" there shall be inserted the following new definition:

" "valuation" means the valuation carried by the Authority in the case of used vehicles brought into Malta from Member States of the European Union or by the Customs in the case of used vehicles imported from other countries to determine the current worth of a used motor

vehicle.".

77. Immediately after subarticle (2) of article 9 of the principal Act there shall be inserted the following new subarticle: Amendment of article 9 of the principal Act.

"(3) Where the valuation of a used motor vehicle determines that the said vehicle is worth less than the value appearing on the invoice pertaining to that vehicle, the registration value of the said vehicle used for registration tax purposes shall be that appearing in the invoice pertaining to that vehicle.".

78. 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)]

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.011.000	1. Pedestrian controlled tractors	0%
	1.012.000	2. Road tractors for semi-trailers	0%
	1.013.000	3. Track-laying tractors	0%
	1.014.000	4. Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.021.000	1. Scheduled buses:	
	1.021.001	1.1. new	0%
	1.021.002	1.2. used	6%
	1.022.000	2. Unscheduled buses or coaches and trackless trains:	
	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%

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S. heading No. 87.02), including station wagons and racing cars:	
	1.031.000	1. Vehicles specially designed for travelling on snow; golf cars and similar vehicles	50.5%
	1.032.000	2. Other vehicles, with spark/compression-ignition internal combustion engine:	
	1.032.001	2.1 of a cylinder capacity not exceeding 1000cc:	
	1.032.002	2.1.1 Chassis fitted with engine and cab	50.5%
	1.032.005	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.032.010	2.1.3 Other vehicles, new:	
	1.032.011	2.1.3.1 For use as motor vehicle for hire:	
	1.032.012	2.1.3.1.1 chauffeur driven vehicles	30%
	1.032.013	2.1.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.014	2.1.3.1.3 self-drive vehicles intended for long term hire	50.5%
	1.032.015	2.1.3.1.4 other	50.5%
	1.032.016	2.1.3.1.5 quad bikes to be used on the road	50.5%
	1.032.020	2.1.3.2 Ambulances, prison vans, hearses	0%
	1.032.025	2.1.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
	1.032.030	2.1.3.4 Taxi-cars	20%
	1.032.035	2.1.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.040	2.1.3.6 For other use	50.5%
	1.032.050	2.1.4 Other vehicles used:	
	1.032.051	2.1.4.1 For use as motor vehicle for hire:	
	1.032.052	2.1.4.1.1 chauffeur driven vehicles:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.053		2.1.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm715 per vehicle
1.032.054		2.1.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm715 per vehicle
1.032.055		2.1.4.1.1.3 other	50.5% but not less than Lm1,200 per vehicle
1.032.056		2.1.4.1.2 self-drive vehicles intended for short term hire	50.5% but not less than Lm1,200 per vehicle
1.032.057		2.1.4.1.3 self-drive vehicles intended for long term hire	50.5% but not less than Lm1,200 per vehicle
1.032.058		2.1.4.1.4 other	50.5% but not less than Lm1,200 per vehicle
1.032.059		2.1.4.1.5 quad bikes to be used on the road	50.5% but not less than Lm1,200 per vehicle
1.032.060		2.1.4.2 Ambulances, prison vans, hearses	21%
1.032.065		2.1.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm1,155 per vehicle
1.032.070		2.1.4.4 Taxi-cars	50.5% but not less than Lm1,200 per vehicle
1.032.075		2.1.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.080		2.1.4.6 For other use:	
1.032.081		2.1.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.082	2.1.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm265 per vehicle
	1.032.083	2.1.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	25.5% but not less than Lm610 per vehicle
	1.032.084	2.1.4.6.2 other	50.5% but not less than Lm1,200 per vehicle
	1.032.101	2.2 of a cylinder capacity exceeding 1000cc but not exceeding 1300cc:	
	1.032.102	2.2.1 Chassis fitted with engine and cab	50.5%
	1.032.105	2.2.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.032.110	2.2.3 Other vehicles, new:	
	1.032.111	2.2.3.1 For use as motor vehicle for hire:	
	1.032.112	2.2.3.1.1 chauffeur driven vehicles	30%
	1.032.113	2.2.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.114	2.2.3.1.3 self-drive vehicles intended for long term hire	50.5%
	1.032.115	2.2.3.1.4 other	50.5%
	1.032.116	2.2.3.1.5 quad bikes to be used on the road	50.5%
	1.032.120	2.2.3.2 Ambulances, prison vans, hearses	0%
	1.032.125	2.2.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
	1.032.130	2.2.3.4 Taxi-cars	20%
	1.032.135	2.2.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.140	2.2.3.6 For other use	50.5%
	1.032.150	2.2.4 Other vehicles used:	
	1.032.151	2.2.4.1 For use as motor vehicle for hire:	
	1.032.152	2.2.4.1.1 chauffeur driven vehicles:	
	1.032.153	2.2.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm895 per vehicle
	1.032.154	2.2.4.1.1.2 chaffeur driven limousines and chaffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm895 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.155	2.2.4.1.1.3	other	50.5% but not less than Lm1,500 per vehicle
1.032.156	2.2.4.1.2	self-drive vehicles intended for short term hire	50.5% but not less than Lm1,500 per vehicle
1.032.157	2.2.4.1.3	self-drive vehicles intended for long term hire	50.5% but not less than Lm1,500 per vehicle
1.032.158	2.2.4.1.4	other	50.5% but not less than Lm1,500 per vehicle
1.032.159	2.2.4.1.5	quad bikes to be used on the road	50.5% but not less than Lm1,500 per vehicle
1.032.160	2.2.4.2	Ambulances, prison vans, hearses	21%
1.032.165	2.2.4.3	Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm1,440 per vehicle
1.032.170	2.2.4.4	Taxi-cars	50.5% but not less than Lm1,500 per vehicle
1.032.175	2.2.4.5	Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.180	2.2.4.6	For other use:	
1.032.181	2.2.4.6.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.182	2.2.4.6.1.1	vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm330 per vehicle
1.032.183	2.2.4.6.1.2	vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	25.5% but not less than Lm760 per vehicle

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.184		2.2.4.6.2 other	50.5% but not less than Lm1,500 per vehicle
1.032.201		2.3 of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
1.032.202		2.3.1 Chassis fitted with engine and cab	53%
1.032.205		2.3.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
1.032.210		2.3.3 Other vehicles, new:	
1.032.211		2.3.3.1 For use as motor vehicle for hire:	
1.032.212		2.3.3.1.1 chauffeur driven vehicles	30%
1.032.213		2.3.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.214		2.3.3.1.3 self-drive vehicles intended for long term hire	53%
1.032.215		2.3.3.1.4 other	53%
1.032.216		2.3.3.1.5 quad bikes to be used on the road	53%
1.032.220		2.3.3.2 Ambulances, prison vans, hearses	0%
1.032.225		2.3.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
1.032.230		2.3.3.4 Taxi-cars	20%
1.032.235		2.3.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.240		2.3.3.6 For other use	53%
1.032.250		2.3.4 Other vehicles, used:	
1.032.251		2.3.4.1 For use as motor vehicle for hire:	
1.032.252		2.3.4.1.1 chauffeur driven vehicles:	
1.032.253		2.3.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,250 per vehicle
1.032.254		2.3.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,250 per vehicle
1.032.255		2.3.4.1.1.3 other	53% but not less than Lm2,200 per vehicle
1.032.256		2.3.4.1.2 self-drive vehicles intended for short term hire	53% but not less than Lm2,200 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.257		2.3.4.1.3 self-drive vehicles intended for long term hire	53% but not less than Lm2,200 per vehicle
1.032.258		2.3.4.1.4 other	53% but not less than Lm2,200 per vehicle
1.032.259		2.3.4.1.5 quad bikes to be used on the road	53% but not less than Lm2,200 per vehicle
1.032.260		2.3.4.2 Ambulances, prison vans, hearses	21%
1.032.265		2.3.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm2,015 per vehicle
1.032.270		2.3.4.4 Taxi-cars	53% but not less than Lm2,200 per vehicle
1.032.275		2.3.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.280		2.3.4.6 For other use:	
1.032.281		2.3.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.282		2.3.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm460 per vehicle
1.032.283		2.3.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 .	26.5% but not less than Lm1,100 per vehicle
1.032.284		2.3.4.6.2 other	53% but not less than Lm2,200 per vehicle
1.032.301		2.4 of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
1.032.302		2.4.1 Chassis fitted with engine and cab	60%
1.032.305		2.4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.310		2.4.3 Other vehicles, new:	
1.032.311		2.4.3.1 For use as motor vehicle for hire:	
1.032.312		2.4.3.1.1 chauffeur driven vehicles	30%
1.032.313		2.4.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.314		2.4.3.1.3 self-drive vehicles intended for long term hire	60%
1.032.315		2.4.3.1.4 other	60%
1.032.316		2.4.3.1.5 quad bikes to be used on the road	60%
1.032.320		2.4.3.2 Ambulances, prison vans, hearses	0%
1.032.325		2.4.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
1.032.330		2.4.3.4 Taxi-cars	20%
1.032.335		2.4.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.340		2.4.3.6 For other use	60%
1.032.350		2.4.4 Other vehicles used:	
1.032.351		2.4.4.1 For use as motor vehicle for hire:	
1.032.352		2.4.4.1.1 chauffeur driven vehicles:	
1.032.353		2.4.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,450 per vehicle
1.032.354		2.4.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,450 per vehicle
1.032.355		2.4.4.1.1.3 other	60% but not less than Lm2,900 per vehicle
1.032.356		2.4.4.1.2 self-drive vehicles intended for short term hire	60% but not less than Lm2,900 per vehicle
1.032.357		2.4.4.1.3 self-drive vehicles intended for long term hire	60% but not less than Lm2,900 per vehicle
1.032.358		2.4.4.1.4 other	60% but not less than Lm2,900 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.359	2.4.4.1.5 quad bikes to be used on the road	60% but not less than Lm2,900 per vehicle
	1.032.360	2.4.4.2 Ambulances, prison vans, hearses	21%
	1.032.365	2.4.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm2,345 per vehicle
	1.032.370	2.4.4.4 Taxi-cars	60% but not less than Lm2,900 per vehicle
	1.032.375	2.4.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.380	2.4.4.6 For other use:	
	1.032.381	2.4.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.382	2.4.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm800 per vehicle
	1.032.383	2.4.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 .	30% but not less than Lm1,450 per vehicle
	1.032.384	2.4.4.6.2 other	60% but not less than Lm2,900 per vehicle
	1.032.401	2.5 of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
	1.032.402	2.5.1 Chassis fitted with engine and cab	65%
	1.032.405	2.5.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%
	1.032.410	2.5.3 Other vehicles, new:	
	1.032.411	2.5.3.1 For use as motor vehicle for hire:	
	1.032.412	2.5.3.1.1 chauffeur driven vehicles	30%
	1.032.413	2.5.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.414	2.5.3.1.3 self-drive vehicles intended for long term hire	65%
	1.032.415	2.5.3.1.4 other	65%
	1.032.416	2.5.3.1.5 quad bikes to be used on the road	65%

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.420		2.5.3.2 Ambulances, prison vans, hearses	0%
1.032.425		2.5.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
1.032.430		2.5.3.4 Taxi-cars	20%
1.032.435		2.5.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.440		2.5.3.6 For other use	65%
1.032.450		2.5.4 Other vehicles, used:	
1.032.451		2.5.4.1 For use as motor vehicle for hire:	
1.032.452		2.5.4.1.1 chauffeur driven vehicles:	
1.032.453		2.5.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,940 per vehicle
1.032.454		2.5.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,940 per vehicle
1.032.455		2.5.4.1.1.3 other	65% but not less than Lm4,200 per vehicle
1.032.456		2.5.4.1.2 self-drive vehicles intended for short term hire	65% but not less than Lm4,200 per vehicle
1.032.457		2.5.4.1.3 self-drive vehicles intended for long term hire	65% but not less than Lm4,200 per vehicle
1.032.458		2.5.4.1.4 other	65% but not less than Lm4,200 per vehicle
1.032.459		2.5.4.1.5 quad bikes to be used on the road	65% but not less than Lm4,200 per vehicle
1.032.460		2.5.4.2 Ambulances, prison vans, hearses	21%
1.032.465		2.5.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm3,135 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.470	2.5.4.4	Taxi-cars	65% but not less than Lm4,200 per vehicle
1.032.475	2.5.4.5	Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.480	2.5.4.6	For other use:	
1.032.481	2.5.4.6.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.482	2.5.4.6.1.1	vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,070 per vehicle
1.032.483	2.5.4.6.1.2	vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 .	32.5% but not less than Lm2,100 per vehicle
1.032.484	2.5.4.6.2	other	65% but not less than Lm4,200 per vehicle
1.032.501	2.6	of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
1.032.502	2.6.1	Chassis fitted with engine and cab	75%
1.032.505	2.6.2	Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.032.510	2.6.3	Other vehicles, new:	
1.032.511	2.6.3.1	For use as motor vehicle for hire:	
1.032.512	2.6.3.1.1	chauffeur driven vehicles	30%
1.032.513	2.6.3.1.2	self-drive vehicles intended for short term hire	30%
1.032.514	2.6.3.1.3	self-drive vehicles intended for long term hire	75%
1.032.515	2.6.3.1.4	other	75%
1.032.516	2.6.3.1.5	quad bikes to be used on the road	75%
1.032.520	2.6.3.2	Ambulances, prison vans, hearses	0%
1.032.525	2.6.3.3	Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
1.032.530	2.6.3.4	Taxi-cars	20%
1.032.535	2.6.3.5	Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.540	2.6.3.6	For other use	75%
1.032.550	2.6.4	Other vehicles used:	
1.032.551	2.6.4.1	For use as motor vehicle for hire:	

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.552	2.6.4.1.1 chauffeur driven vehicles:	
	1.032.553	2.6.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm2,920 per vehicle
	1.032.554	2.6.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm2,920 per vehicle
	1.032.555	2.6.4.1.1.3 other	75% but not less than Lm7,300 per vehicle
	1.032.556	2.6.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm7,300 per vehicle
	1.032.557	2.6.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm7,300 per vehicle
	1.032.558	2.6.4.1.4 other	75% but not less than Lm7,300 per vehicle
	1.032.559	2.6.4.1.5 quad bikes to be used on the road	75% but not less than Lm7,300 per vehicle
	1.032.560	2.6.4.2 Ambulances, prison vans, hearses	21%
	1.032.565	2.6.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm4,725 per vehicle
	1.032.570	2.6.4.4 Taxi-cars	75% but not less than Lm7,300 per vehicle
	1.032.575	2.6.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.580	2.6.4.6 For other use:	
	1.032.581	2.6.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.582	2.6.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,610 per vehicle
	1.032.583	2.6.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 ..	37.5% but not less than Lm3,650 per vehicle
	1.032.584	2.6.4.6.2 other	75% but not less than Lm7,300 per vehicle
	1.032.601	2.7 of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:	
	1.032.602	2.7.1 Chassis fitted with engine and cab	75%
	1.032.605	2.7.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.032.610	2.7.3 Other vehicles, new:	
	1.032.611	2.7.3.1 For use as motor vehicle for hire:	
	1.032.612	2.7.3.1.1 chauffeur driven vehicles	30%
	1.032.613	2.7.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.614	2.7.3.1.3 self-drive vehicles intended for long term hire	75%
	1.032.615	2.7.3.1.4 other	75%
	1.032.616	2.7.3.1.5 quad bikes to be used on the road	75%
	1.032.620	2.7.3.2 Ambulances, prison vans, hearses	0%
	1.032.625	2.7.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
	1.032.630	2.7.3.4 Taxi-cars	20%
	1.032.635	2.7.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.640	2.7.3.6 For other use	75%
	1.032.650	2.7.4 Other vehicles, used:	
	1.032.651	2.7.4.1 For use as motor vehicle for hire:	
	1.032.652	2.7.4.1.1 chauffeur driven vehicles:	
	1.032.653	2.7.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm3,360 per vehicle
	1.032.654	2.7.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm3,360 per vehicle

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.655		2.7.4.1.1.3 other	75% but not less than Lm8,400 per vehicle
1.032.656		2.7.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm8,400 per vehicle
1.032.657		2.7.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm8,400 per vehicle
1.032.658		2.7.4.1.4 other	75% but not less than Lm8,400 per vehicle
1.032.659		2.7.4.1.5 quad bikes to be used on the road	75% but not less than Lm8,400 per vehicle
1.032.660		2.7.4.2 Ambulances, prison vans, hearses	21%
1.032.665		2.7.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm5,435 per vehicle
1.032.670		2.7.4.4 Taxi-cars	75% but not less than Lm8,400 per vehicle
1.032.675		2.7.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.680		2.7.4.6 For other use:	
1.032.681		2.7.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.682		2.7.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,850 per vehicle
1.032.683		2.7.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 ..	37.5% but not less than Lm4,200 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.684	2.7.4.6.2 other	75% but not less than Lm8,400 per vehicle
	1.032.701	2.8 of a cylinder capacity exceeding 3000cc:	
	1.032.702	2.8.1 Chassis fitted with engine and cab	75%
	1.032.705	2.8.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.032.710	2.8.3 Other vehicles, new:	
	1.032.711	2.8.3.1 For use as motor vehicle for hire:	
	1.032.712	2.8.3.1.1 chauffeur driven vehicles	30%
	1.032.713	2.8.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.714	2.8.3.1.3 self-drive vehicles intended for long term hire	75%
	1.032.715	2.8.3.1.4 other	75%
	1.032.716	2.8.3.1.5 quad bikes to be used on the road	75%
	1.032.720	2.8.3.2 Ambulances, prison vans, hearses	0%
	1.032.725	2.8.3.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5%
	1.032.730	2.8.3.4 Taxi-cars	20%
	1.032.735	2.8.3.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.740	2.8.3.6 For other use	75%
	1.032.750	2.8.4 Other vehicles, used:	
	1.032.751	2.8.4.1 For use as motor vehicle for hire:	
	1.032.752	2.8.4.1.1 chauffeur driven vehicles:	
	1.032.753	2.8.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm4,400 per vehicle
	1.032.754	2.8.4.1.1.2 chauffeur driven limousines and chauffeur driven faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm4,400 per vehicle
	1.032.755	2.8.4.1.1.3 other	75% but not less than Lm11,000 per vehicle
	1.032.756	2.8.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm11,000 per vehicle

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.757		2.8.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm11,000 per vehicle
1.032.758		2.8.4.1.4 other	75% but not less than Lm11,000 per vehicle
1.032.759		2.8.4.1.5 quad bikes to be used on the road	75% but not less than Lm11,000 per vehicle
1.032.760		2.8.4.2 Ambulances, prison vans, hearses	21%
1.032.765		2.8.4.3 Light weight three-wheeled vehicles having the characteristic of a motor vehicle of the above sub-heading	48.5% but not less than Lm7,115 per vehicle
1.032.770		2.8.4.4 Taxi-cars	75% but not less than Lm11,000 per vehicle
1.032.775		2.8.4.5 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.780		2.8.4.6 For other use:	
1.032.781		2.8.4.6.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.782		2.8.4.6.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm2,420 per vehicle
1.032.783		2.8.4.6.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first of December, 1975 ..	37.5% but not less than Lm5,500 per vehicle
1.032.784		2.8.4.6.2 other	75% but not less than Lm11,000 per vehicle
1.033.000		3. Electric vehicles:	
1.033.010		3.1 battery driven electric vehicles	0%
1.033.020		3.2 petrol (or diesel) electric hybrid vehicles	16.5%
1.034.000		4. Other:	
1.034.010		4.1 Chassis fitted with engine and cab	60%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.034.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.034.030	4.3 Other:	
	1.034.040	4.3.1 New	60%
	1.034.050	4.3.2 Other	60%
87.04		Motor vehicles for the transport of goods	
		1. Dumpers designed for off-highway use:	
	1.041.001	1.1 Light Dumpers:	
	1.041.002	1.1.1 New	0%
	1.041.003	1.1.2 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 Lm1,480 per vehicle
	1.042.020	1.2.2 Other	57.5% but not less than Lm1,610 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 Lm1,480 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 manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
	1.043.053	2.1.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm735 per vehicle

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.043.054	2.1.2.2.2 other	57.5% but not less than Lm1,480 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 Lm1,480 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 manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
	1.044.063	2.2.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm735 per vehicle
	1.044.064	2.2.2.2.2 other	57.5% but not less than Lm1,480 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 Lm1,480 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:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.045.052		2.3.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm540 per vehicle
1.045.053		2.3.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm1,470 per vehicle
1.045.054		2.3.2.2.2 other	57.5% but not less than Lm2,960 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 Lm1,890 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 manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm585 per vehicle
1.046.053		2.4.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm1,585 per vehicle
1.046.054		2.4.2.2.2 Other	57.5% but not less than Lm2,960 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%

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.047.050	3.3.2 Other	57.5% but not less than Lm3,190 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 bowlers, 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%
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.050.000	1. Crane lorries	0%
	1.051.000	2. Mobile drilling derricks	0%
	1.052.000	3. Fire fighting vehicles	0%
	1.053.000	4. Concrete-mixer lorries	0%
	1.054.000	5. Other:	
	1.054.010	5.1. Breakdown lorries	0%
	1.054.020	5.2. Concrete-pumping lorries	0%
	1.054.030	5.3. Other	0%
87.06		Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:	
	1.061.000	1. For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01
	1.062.000	2. For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.063.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03
	1.064.000	4. For motor vehicles for the transport of goods	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.065.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
87.07	1.070.000	Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:	0%
87.08		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	
	1.081.000	1. For tractors (other than tractors of H.S. heading 87.09):	
	1.081.001	1.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01
	1.081.010	1.2 Other parts	0%
	1.082.000	2. For motor vehicles for the transport of ten or more persons, including the driver:	
	1.082.001	2.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.082.010	2.2 Other parts	0%
	1.083.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	
	1.083.001	3.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03
	1.083.010	3.2 Other parts	0%
	1.084.000	4. For motor vehicles for the transport of goods:	
	1.084.001	4.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.084.010	4.2 Other parts	0%
	1.085.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.085.001	5.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
	1.085.010	5.2 Other parts	0%
87.09	1.091.000	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%
87.10	1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	1.111.000	1. With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.111.010	1.1 Cycles fitted with an auxiliary motor:	
	1.111.011	1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.111.012	1.1.1.1 manufactured before or on the thirty-first of December 1955	6.5%
	1.111.013	1.1.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5%
	1.111.014	1.1.2 other	28.5%
	1.111.020	1.2 Other:	
	1.111.021	1.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.111.022	1.2.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm11 per vehicle
	1.111.023	1.2.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5% but not less than Lm23 per vehicle
	1.111.024	1.2.2 other	28.5% but not less than Lm45 per vehicle
	1.112.000	2. With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
	1.112.010	2.1 Cycles fitted with an auxiliary motor:	
	1.112.011	2.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.112.012	2.1.1.1 manufactured before or on the thirty-first of December 1955	6.5%
	1.112.013	2.1.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5%
	1.112.014	2.1.2 other	28.5%
	1.112.020	2.2 Other:	
	1.112.030	2.2.1 With cylinder capacity exceeding 50cc but not exceeding 125cc:	
	1.112.031	2.2.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

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H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.112.032	2.2.1.1.1	manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm20 per vehicle
1.112.033	2.2.1.1.2	manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5% but not less than Lm44 per vehicle
1.112.034	2.2.1.2	other	28.5% but not less than Lm85 per vehicle
1.112.040	2.2.2	With cylinder capacity exceeding 125cc but not 250cc:	
1.112.041	2.2.2.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.042	2.2.2.1.1	manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm30 per vehicle
1.112.043	2.2.2.1.2	manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm98 per vehicle
1.112.044	2.2.2.2	other	42% but not less than Lm195 per vehicle
1.113.000	3.	With reciprocating internal combustion piston engine of cylinder capacity exceeding 250cc but not exceeding 500cc:	
1.113.001	3.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.113.002	3.1.1	manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm36 per vehicle
1.113.003	3.1.2	manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm115 per vehicle
1.113.004	3.2	other	42% but not less than Lm230 per vehicle
1.114.000	4.	With reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.114.001	4.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.114.002	4.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm47 per vehicle
	1.114.003	4.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm150 per vehicle
	1.114.004	4.2 other	42% but not less than Lm300 per vehicle
	1.115.000	5. With reciprocating internal combustion piston engine of cylinder capacity exceeding 800cc:	
	1.115.001	5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.115.002	5.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm98 per vehicle
	1.115.003	5.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm315 per vehicle
	1.115.004	5.2 other	42% but not less than Lm630 per vehicle
	1.116.000	6. Battery driven electric motorcycles	0%
	1.117.000	7. Other	42%
87.13	1.131.000	Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14		Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:	
	1.141.000	1. Chassis frames for motorcycles (including mopeds) and for cycles fitted with an auxiliary motor, with or without side-cars	The rates of tax applicable in categories 1 to 7 as per H.S. Code No. 87.11

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.142.000	2.	Invalid carriages chassis frames	The rates of tax applicable in H.S. Code No. 87.13
1.143.000	3.	Other parts	0%."

PART IX

Amendment to the Excise Duty Act. Cap. 382.

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

(2) The provisions of this Part shall be deemed to have come into force on 16th October 2007.

Amendment to the Fourth Schedule to the principal Act.

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

(a) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Electricity falling under CN Code 2716", there shall be substituted the following:

"Lm 0.29 per MWh"; and

(b) for the words in the 'Rate of Excise Duty' column thereof in respect of the item "Coal and Coke falling within CN Codes 2701, 2702 and 2704", there shall be substituted the following:

"Lm 0.09 per 1 gigajoule, gross calorific value".

PART X

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

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

Amendment of article 76 of the principal Act.

82. In article 76 of the principal Act, for the words "after the lapse of the time fixed by the Court." there shall be substituted the following:

"after the lapse of the time fixed by the Court:

Provided that the offender may, within thirty days after final judgement, apply to the Court which convicted him, requesting a total or partial remission of the penalty imposed

under this article. The Court may grant a total or partial remission of such penalty provided that the prosecution, with the written concurrence of the Commissioner to be filed with any reply to such application, agrees to such request. Any such application shall be served on the prosecution which shall reply within fifteen working days from such notification."

Passed by the House of Representatives at Sitting No. 602 of the 12th December, 2007.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives