

Nagħti l-kunsens tiegħi.

(L.S.)

EDWARD FENECH ADAMI  
President

16 ta' Marzu, 2007

**ATT Nru IV ta' l-2007**

*ATT biex jimplimenta diversi miżuri ta' l-Estimi 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.

**TAQSIMA I**

**2.** Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li Bidu fis-sehh ta' din it-Taqsima.  
bdew isehħu fl-1 ta' Jannar, 2007.

**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 mitt miljun lira Maltija.

(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 jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2006 u dawk proġettati li jsiru, jew li jistgħu xort'ohra jsiru, matul is-sena 2007 jew matul snin sussegwenti.

## TAQSIMA II

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

6. (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*, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' l-artikoli 7, 8 (izda għal dak li jirrigwarda biss is-sostituzzjoni tal-paragrafu (f) ta' l-artikolu 5A(4) ta' l-Att prinċipali), 9, 10, 11, 12, 13 u 15 għandhom jiġu fis-seħh mis-sena ta' stima 2008.

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

7. Fl-artikolu 2(1) ta' l-Att prinċipali, it-tifsira ta' "kumpannija" għandha tiġi emendata kif ġej:

(a) fil-paragrafu (a) ta' dik it-tifsira, minflok il-kliem "soċjetà "anonima";" għandhom jidhlu l-kliem "soċjetà "anonima":"; u

(b) minnufih wara l-paragrafu (a) ta' dik it-tifsira, għandu jiżdied il-proviso ġdid li ġej:

A.L. 218 ta' l-2004.

"Izda fil-każ ta' kumpannija ċellulari kif imfissra fir-Regolamenti ta' l-2004 dwar il-Kumpanniji (Kumpanniji Ċellulari li Jmexxu Kummerċ ta' l-Assigurazzjoni) (f'dan il-proviso msejhin 'ir-Regolamenti'), kif dawn jistgħu jiġu emendati minn żmien għal żmien, jew f'xi liġi jew regolamenti oħra li jistgħu jissostitwixxu r-Regolamenti, għall-finijiet u l-għanijiet kollha ta' l-Atti dwar it-Taxxi, kull ċellula ta' kumpannija ċellulari u dik il-parti ta' kumpannija ċellulari li fiha jinżamm attiv li mhuwiex attiv taċ-ċellula, għandhom kull

waħda minnhom jitqiesu bhala kumpannija separata u kull kelma jew espressjoni fl-Atti dwar it-Taxxi li huma rilevanti għal kumpannija għandhom jiftiehm skond hekk. It-tifsira ta' daww il-kliem u espressjonijiet għandha, safejn ikun applikabbli għal kumpannija ċellulari, issir fuq il-bażi tad-disposizzjonijiet rilevanti tar-Regolamenti;"

8. L-artikolu 5A ta' l-Att prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 5A ta' l-Att prinċipali.

(a) fis-subartikolu (3) tiegħu, minnufih wara l-paragrafu (h) għandu jiżdied il-paragrafu ġdid li ġej:

"(i) trasferiment ta' proprjetà b'mod konformi ma' ftehim ta' kera li kien jinkludi fih l-għażla għax-xiri tal-proprjetà bi prezz miftiehem, meta daww l-arranġamenti jkunu saru qabel, iżda t-trasferiment isir wara, l-1 ta' Novembru 2005.";

(b) minnufih wara s-subparagrafu (iv) tal-proviso tas-subartikolu (4)(ċ) tiegħu għandu jiżdied is-subparagrafu ġdid li ġej:

"(v) meta l-proprjetà tkun intirtet minn min qed jittrasferixxi mill-konjuġi tiegħu jew tagħha, il-perjodu li fih dik il-proprjetà kienet proprjetà ta' jew kienet okkupata bhala residenza tiegħu jew tagħha ta' dak jew dik il-konjuġi għandu jitqies bhala perjodu li fih il-proprjetà kienet proprjetà ta' min qed jittrasferixxi;"

(ċ) minnufih wara l-paragrafu (d) tas-subartikolu (4) tiegħu għandu jiżdied il-proviso ġdid li ġej:

"Izda d-disposizzjonijiet ta' dan il-paragrafu għandhom jgħoddu wkoll meta l-proprjetà li għandha tiġi assenjata tappartjeni lil kumpannija li hi kompletament il-proprjetà ta' wiehed jew waħda mill-konjuġi jew tat-tnejn;"

(d) minnufih wara l-paragrafu (f) tas-subartikolu (4) tiegħu għandu jiżdied il-proviso ġdid li ġej:

"Izda d-disposizzjonijiet tal-paragrafu (ii) ta' l-artikolu 5(9) għandhom ukoll jgħoddu għal dak it-trasferiment;" u

(e) il-paragrafu (h) tas-subartikolu (4) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(h) it-tqegħid ta' proprjetà fi *trust*, jew id-distribuzzjoni jew ir-reverżjoni ta' proprjetà mqiegħda fi *trust*, jew it-trasferiment tal-proprjetà kollha ta' *trust* li tinvolvi biss tibdil ta' *trustee* fi *trust* u fejn ma jkun hemm l-ebda tibdil fil-benefiċjarji jew fl-interess benefiċjarju:

Iżda għall-finijiet tad-disposizzjonijiet ta' l-artikolu 5(18) sa (25), f'dawn il-każijiet jitqies li ma jkun sar l-ebda trasferiment, jew li ma jkun sar l-ebda telf jew qligħ;"

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

**9.** Il-paragrafu (d) ta' l-artikolu 12(1) ta' l-Att prinċipali għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(d) *l-income* ta' xi fond jew skema għal min jirtira li jkunu liċenzjati taħt l-Att li Jirregola Fondi Speċjali barra *income* minn proprjetà immobbli sitwata f'Malta;"

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

**10.** Minnufih wara l-paragrafu (m) ta' l-artikolu 14(1) ta' l-Att prinċipali għandu jiżdied il-paragrafu ġdid li ġej:

"(n) kull somma li dwarha tingieb prova għas-sodisfazzjon tal-Kummissarju li tkun intnefget minn min iħaddem lil ċentru liċenzjat jew reġistrat ta' *childcare* rigward miżati mħallsa għal servizzi ta' *childcare* għat-tfal ta' l-impjegati tiegħu, sa massimu ta' erba' mitt lira:"

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

**11.** Fil-paragrafu (b) ta' l-artikolu 14B(1) ta' l-Att prinċipali, minflok il-kliem "tliet mitt lira" għandhom jidhlu l-kliem "sitt mitt lira" u minflok il-kliem "mitejn lira" għandhom jidhlu l-kliem "erba' mitt lira".

Żieda ta' artikolu 14Ċ ġdid ma' l-Att prinċipali.

**12.** Minnufih wara l-artikolu 14B ta' l-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

"Miżati għal servizzi ta' *childcare*."

**14Ċ.** 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, lil ċentru liċenzjat jew reġistrat ta' *childcare*, miżati li jirrigwardaw servizzi ta' *childcare* għat-tfal tiegħu huwa għandu, għal kull wild, jingħata tnaqqis fir-rigward ta' *l-income* tiegħu li jkun l-inqas minn dawn l-ammonti -

(a) l-ammont attwalment imhallas kif jiġi ċertifikat minn riċevuti uffiċjali;

(b) erba' mitt lira."

**13.** Minnufih wara l-artikolu 31 ta' l-Att prinċipali għandu jiżdied l-artikolu ġdid li ġej:

Żieda ta' artikolu 31A ġdid ma' l-Att prinċipali.

"Tassazzjoni ta' *income* minn kirjiet riċevuti mill-Awtorità tad-Djar.

**31A.** (1) Minkejja kull disposizzjoni oħra ta' l-Atti dwar it-Taxxi jew ta' xi regolamenti maħruġa taht dawk l-Atti, dan l-artikolu għandu japplika meta persuna tikri proprjetà immobbli lill-Awtorità tad-Djar għal perjodu ta' mhux inqas minn għaxar snin.

(2) It-taxxa li għandha tithallas fiċ-ċirkostanzi msemmija fis-subartikolu (1) tkun bir-rata ta' 5% ta' l-*income* gross tal-kera riċevut. Din it-taxxa tkun finali u ma tkunx, bl-ebda mod, disponibbli bhala kreditu kontra t-taxxa li jkollha tithallas minn dik il-persuna jew tithallas lura bhala rifużjoni lil dik il-persuna.

(3) L-Awtorità tad-Djar għandha tnaqqas it-taxxa msemmija fis-subartikolu (2) meta tagħmel hlasijiet għall-kera li għandhom x'jaqsmu ma' dan l-artikolu, u għandha tagħti rendikont lill-Kummissarju dwar kull ammont hekk imnaqqas waqt li tispeċifika l-ammonti u l-partikolaritajiet tal-persuna li rċeviet il-kera.

(4) L-Awtorità tad-Djar għandha tibgħat it-taxxa imnaqqa skond is-subartikolu (3), flimkien mar-rendikont imsemmi f'dak is-subartikolu, lill-Kummissarju sa l-erbatax-il ġurnata wara it-tmiem tax-xahar li fih kien tħallas il-kera."

**14.** Minnufih wara s-subartikolu (5) ta' l-artikolu 33 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 33 ta' l-Att prinċipali.

"(6) Meta t-taxxa li għandha titnaqqas skond id-disposizzjonijiet ta' dan l-artikolu ma tintbagħatx lill-Kummissarju fiż-żmien stipulat fis-subartikolu (2), jew ma jingħatax kont ta' l-ammonti imnaqqsin lill-Kummissarju kif meħtieġ skond dan l-artikolu, min jagħmel il-hlas jista' jehel penali ta' mhux aktar minn għaxart elef lira kif jista' jiġi

preskritt mill-Ministru."

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

**15.** Il-paragrafi (a) u (b) ta' l-artikolu 56(1) ta' l-Att prinċipali għandhom jiġu sostitwiti bil-paragrafi ġodda li ġejjin:

"(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 lira fuq l-ewwel Lm4500 ... .. 0c

Għal kull lira fuq l-Lm3500 ta' wara ... .. 15c

Għal kull lira fuq l-Lm2000 ta' wara ... .. 25c

Għal kull lira mill-bqija ... .. 35c;

(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 lira fuq l-ewwel Lm3250 ... .. 0c

Għal kull lira fuq l-Lm2250 ta' wara ... .. 15c

Għal kull lira fuq l-Lm1250 ta' wara ... .. 25c

Għal kull lira mill-bqija ... .. 35c:".

### TAQSIMA III

Emenda ta' l-  
Att dwar il-  
Bank Ċentrali  
ta' Malta.  
Kap 204.

**16.** (1) Din it-Taqsima temenda l-Att dwar il-Bank Ċentrali ta' Malta u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar il-Bank Ċentrali ta' Malta hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

(2) Din it-Taqsima għandha tidhol fis-seħħ f'dik id-data li l-Ministru responsabbli għall-finanzi jista' jistabbilixxi b'avviż fil-Gazzetta.

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

**17.** Fis-subartikolu (4) ta' l-artikolu 24 ta' l-Att prinċipali minflok il-kliem "il-Bank" għandhom jidhlu l-kliem "il-Bank Ċentrali Ewropew".

## TAQSIMA IV

**18.** (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, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

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

(2) Id-disposizzjonijiet ta' din it-Taqsima jidhlu fis-seħħ mill-1 ta' Jannar, 2007 għar-rigward ta' kull dikjarazzjoni magħmula skond l-artikolu 33 ta' l-Att prinċipali għar-rigward ta' persuni li minnhom joriġina t-trasferiment *causa mortis* li mietu fl-1 ta' Jannar, 2007 jew wara.

**19.** L-artikolu 35 ta' l-Att prinċipali għandu jiġi emendat kif ġej:

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

(a) fis-subparagrafu (i) tal-paragrafu (a) tas-subartikolu (1) minflok il-kliem "L-ewwel għaxart elef lira", għandhom jidhlu l-kliem "L-ewwel hmistax-il elf lira";

(b) fl-ewwel proviso tas-subparagrafu (i) tal-paragrafu (a) tas-subartikolu (1) minflok il-kliem "daqskemm hu ta' proporzjon għal għaxart elef lira", għandhom jidhlu l-kliem "daqskemm hu ta' proporzjon għal hmistax-il elf lira";

(ċ) fis-subparagrafu (i) tas-subartikolu (2) minflok il-kliem "kif ikun jirrapreżenta dak is-sehem tal-valur ta' dik id-dar ta' abitazzjoni li jeċċedi għaxart elf lira iżda mhux għoxrin elf lira jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti; u meta dik id-dar ta' abitazzjoni ma tkunx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li minnha jkun oriġina t-trasferiment *causa mortis*, l-imsemmi ammont tal-valur li għandu jithallas bl-imsemmija rata jkun dak l-ammont daqskemm ikun proporzjonat għal għaxart elef lira jew għal dak is-sehem mill-valur tiegħu li jeċċedi għaxart elf lira iżda mhux għoxrin elf lira, jew dawk l-ammonti akbar", għandhom jidhlu l-kliem "kif ikun jirrapreżenta dak is-sehem tal-valur ta' dik id-dar ta' abitazzjoni li jeċċedi hmistax-il elf lira iżda mhux tletin elf lira jew dawk l-ammonti akbar li jistgħu jiġu stabbiliti; u meta dik id-dar ta' abitazzjoni ma tkunx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li minnha jkun oriġina t-trasferiment *causa mortis*, l-imsemmi ammont tal-valur li għandu jithallas bl-imsemmija rata jkun dak l-ammont daqskemm ikun proporzjonat għal hmistax-il elf lira jew għal dak is-sehem mill-valur tiegħu li jeċċedi hmistax-il elf lira iżda mhux tletin elf lira, jew dawk l-ammonti akbar"; u

(d) fis-subparagrafu (ii) tas-subartikolu (2) minflok il-kliem "kif ikun jirrapreżenta l-ewwel għoxrin elf lira jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel, tal-valur ta' dik id-dar ta' abitazzjoni; u meta dik id-dar ta' abitazzjoni ma kienetx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li mingħandha jkun oriġina t-trasferiment *causa mortis*, l-ammont tal-valur li għandu jithallas bir-rata msemmija għandu jkun dak l-ammont li jkun proporzjonat għal għoxrin elf lira, jew dak l-ammont akbar", għandhom jidhlu l-kliem "kif ikun jirrapreżenta l-ewwel tletin elf lira jew dak l-ammont akbar li jista' jiġi stabbilit kif imsemmi qabel, tal-valur ta' dik id-dar ta' abitazzjoni; u meta dik id-dar ta' abitazzjoni ma kienetx proprjetà assoluta jew mod ieħor miżmuma mill-persuna li mingħandha jkun oriġina t-trasferiment *causa mortis*, l-ammont tal-valur li għandu jithallas bir-rata msemmija għandu jkun dak l-ammont li jkun proporzjonat għal tletin elf lira, jew dak l-ammont akbar".

## TAQSIMA V

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

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

(2) Din it-Taqsima għandha titqies li bdiet isseħħ fl-1 ta' Jannar, 2007.

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

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

(a) minnufih wara t-tifsira "persuna stabbilita barra minn Malta" għandha tidhol it-tifsira ġdida li ġejja:

" "*quad bikes*" tfisser *bike* b'erba' roti li jkollha manubriju u kapaċi ttella' veloċità ta' aktar minn 45 km fis-sieġha;" u

(b) minnufih wara t-tifsira "taxxa" għandha tidhol it-tifsira ġdida li ġejja:

" "triq" tfisser kull triq nazzjonali, arterjali, distributorja, triq ta' aċċess u triq ta' aċċess lokali;".

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

**22.** Minflok l-Ewwel Skeda li tinsab ma' l-Att prinċipali għandu jidhol dan li ġej:

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

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Oġġetti	Rata ta' Taxxa
<b>87.01</b>		<b>Tractors (minbarra tractors ta' l-intestatura H.S. Nru. 87.09):</b>	
	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%
<b>87.02</b>		<b>Vetturi bil-mutur għall-ġarr ta' għaxar persuni jew aktar, inkluż is-sewwieq:</b>	
	1.021.000	1. <i>Scheduled buses</i> .....	6%
	1.022.000	2. <i>Unscheduled buses</i> jew <i>coaches</i> .....	24%
	1.023.000	3. <i>Minibuses</i> għall-ġarr ta' passiġġieri bi hłas	
	1.023.001	3.1. ġodda .....	21%
	1.023.002	3.2. użati .....	21%
			iżda mhux anqas minn Lm3,500 kull vettura
	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:	
	1.025.010	5.1.1. għal użu bhala vettura misjuqa minn <i>chauffeur</i> .....	30%
	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 misjuqa bil-batterija .....	0%
	1.026.120	6.2. vetturi elettriċi ibridi bil-petrol (jew <i>diesel</i> ):	
	1.026.121	6.2.1. <i>scheduled buses</i> .....	2%
	1.026.131	6.2.2. ohrajn .....	16.5%
<b>87.03</b>		<b>Karozzi bil-mutur u vetturi ohra bil-mutur mahsuba l-aktar għall-ġarr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:</b>	
	1.031.000	1. Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ, karozzi għall- <i>golf</i> u vetturi simili .....	50.5%
	1.032.000	2. Vetturi ohra, b'makna ta' kombustjoni interna li tixghel bi <i>spark</i> b'kombressjoni:	
	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%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
	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 minghajr 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> mahsuba għal kirja fil-qasir .....	30%
	1.032.014	2.1.3.1.3 vetturi <i>self-drive</i> mahsuba 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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.030	2.1.3.3 <i>Taxi-cars</i> .....	20%
	1.032.035	2.1.3.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.040	2.1.3.5 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, 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% izda mhux anqas minn Lm715 kull vettura
	1.032.054	2.1.4.1.1.2 <i>limousines</i> u repliki tajbin ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità .....	30% izda mhux anqas minn Lm715 kull vettura
	1.032.055	2.1.4.1.1.3 oħrajn .....	50.5% izda mhux anqas minn Lm1,200 kull vettura
	1.032.056	2.1.4.1.2 vetturi <i>self-drive</i> mahsuba għal kirja fil-qasir .....	50.5% izda mhux anqas minn Lm1,200 kull vettura
	1.032.057	2.1.4.1.3 vetturi <i>self-drive</i> mahsuba għal kirja fit-tul .....	50.5% izda mhux anqas minn Lm1,200 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.058	2.1.4.1.4 ohrajn .....	50.5% izda 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% izda mhux anqas minn Lm1,200 kull vettura
	1.032.060	2.1.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-garr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% izda mhux anqas minn Lm1,155 kull vettura
	1.032.070	2.1.4.3 <i>Taxi-cars</i> .....	50.5% izda mhux anqas minn Lm1,200 kull vettura
	1.032.075	2.1.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.080	2.1.4.5 Għal użu ieħor:	
	1.032.081	2.1.4.5.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.032.082	2.1.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	11% izda mhux anqas minn Lm265 kull vettura
	1.032.083	2.1.4.5.1.2 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 Lm610 kull vettura
	1.032.084	2.1.4.5.2 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%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	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-habs, karożzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.130	2.2.3.3 <i>Taxi-cars</i> .....	20%
	1.032.135	2.2.3.4 Karożzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.140	2.2.3.5 Għal użu ieħor .....	50.5%
	1.032.150	2.2.4 Vetturi oħra, użati:	
	1.032.151	2.2.4.1 Għal użu bħala 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 bħala awtentiċi minn enti approvata mill-Awtorità .....	30% iżda mhux anqas minn Lm895 kull vettura
	1.032.154	2.2.4.1.1.2 <i>limousines</i> u repliki tajbin ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità .....	30% iżda mhux anqas minn Lm895 kull vettura
	1.032.155	2.2.4.1.1.3 oħrajn .....	50.5% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.156	2.2.4.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir .....	50.5% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.157	2.2.4.1.3 vetturi <i>self-drive</i> maħsuba għal kirja fit-tul .....	50.5% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.158	2.2.4.1.4 oħrajn .....	50.5% iżda 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% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.160	2.2.4.2 Ambulanzi, vannijiet tal-habs, karożzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% iżda mhux anqas minn Lm1,440 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.170	2.2.4.3 <i>Taxi-cars</i> .....	50.5% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.175	2.2.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.180	2.2.4.5 Għal użu ieħor:	
	1.032.181	2.2.4.5.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.032.182	2.2.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	11% iżda mhux anqas minn Lm330 kull vettura
	1.032.183	2.2.4.5.1.2 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 Lm760 kull vettura
	1.032.184	2.2.4.5.2 oħrajn .....	50.5% iżda mhux anqas minn Lm1,500 kull vettura
	1.032.201	2.3 Ta' ċilindrata ta' aktar minn 1300cc iżda mhux aktar minn 1500cc:	
	1.032.202	2.3.1 <i>Chassis</i> iffittjat b'makna u kabina .....	53%
	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 mingħajr armar .....	53%
	1.032.210	2.3.3 Vetturi oħra, ġodda:	
	1.032.211	2.3.3.1 Għal użu bhala 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-ħabs, karozzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.230	2.3.3.3 <i>Taxi-cars</i> .....	20%
	1.032.235	2.3.3.4 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	2.3.3.5 Għal użu ieħor .....	53%
	1.032.250	2.3.4 Vetturi oħra, użati:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.251	2.3.4.1 Għal użu bhala 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-wiehed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità	30% iżda mhux anqas minn Lm1,250 kull vettura
	1.032.254	2.3.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin 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
	1.032.258	2.3.4.1.4 oħrajn	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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura	48.5% iżda mhux anqas minn Lm2,015 kull vettura
	1.032.270	2.3.4.3 <i>Taxi-cars</i>	53% iżda mhux anqas minn Lm2,200 kull vettura
	1.032.275	2.3.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq	6.5%
	1.032.280	2.3.4.5 Għal użu iehor:	
	1.032.281	2.3.4.5.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.032.282	2.3.4.5.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955	11% iżda mhux anqas minn Lm460 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.283	2.3.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975 .....	26.5% iżda mhux anqas minn Lm1,100 kull vettura
	1.032.284	2.3.4.5.2 oħrajn .....	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 mingħajr armar .....	60%
	1.032.310	2.4.3 Vetturi oħra, ġodda:	
	1.032.311	2.4.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.312	2.4.3.1.1 vetturi misjuqa minn <i>chauffeur</i> .....	30%
	1.032.313	2.4.3.1.2 vetturi <i>self-drive</i> maħsuba għal kirja fil-qasir .....	30%
	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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.330	2.4.3.3 <i>Taxi-cars</i> .....	20%
	1.032.335	2.4.3.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.340	2.4.3.5 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-wieġed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bħala awtentiċi minn enti approvata mill-Awtorità .....	30% iżda mhux anqas minn Lm1,450 kull vettura
	1.032.354	2.4.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità .....	30% iżda mhux anqas minn Lm1,450 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
1.032.355		2.4.4.1.1.3 ohrajn .....	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 ohrajn .....	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, karożzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% iżda mhux anqas minn Lm2,345 kull vettura
1.032.370		2.4.4.3 <i>Taxi-cars</i> .....	60% iżda mhux anqas minn Lm2,900 kull vettura
1.032.375		2.4.4.4 Karożzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
1.032.380		2.4.4.5 Għal użu ieħor:	
1.032.381		2.4.4.5.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn enti approvata mill-Awtorità:	
1.032.382		2.4.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	16.5% iżda mhux anqas minn Lm800 kull vettura
1.032.383		2.4.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975 .....	30% iżda mhux anqas minn Lm1,450 kull vettura
1.032.384		2.4.4.5.2 ohrajn .....	60% iżda mhux anqas minn Lm2,900 kull vettura
1.032.401		2.5 Ta' ċilindrata ta' aktar minn 1800cc iżda mhux aktar minn 2000cc:	
1.032.402		2.5.1 <i>Chassis</i> iffittjat b'makna u kabina .....	65%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	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 ohra, ġodda:	
	1.032.411	2.5.3.1 Għal użu bħala vetturi bil-mutur għall-kiri:	
	1.032.412	2.5.3.1.1 vetturi misjuqa 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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.430	2.5.3.3 <i>Taxi-cars</i> .....	20%
	1.032.435	2.5.3.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.440	2.5.3.5 Għal użu ieħor .....	65%
	1.032.450	2.5.4 Vetturi ohra, 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 awtentiċi minn enti approvata mill-Awtorità .....	30% iżda mhux anqas minn Lm1,940 kull vettura
	1.032.454	2.5.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin 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

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.032.458	2.5.4.1.4 ohrajn .....	65% izda mhux anqas minn Lm4,200 kull vettura
	1.032.459	2.5.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq .....	65% izda mhux anqas minn Lm4,200 kull vettura
	1.032.460	2.5.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% izda mhux anqas minn Lm3,135 kull vettura
	1.032.470	2.5.4.3 <i>Taxi-cars</i> .....	65% izda mhux anqas minn Lm4,200 kull vettura
	1.032.475	2.5.4.4 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	2.5.4.5 Għal użu ieħor:	
	1.032.481	2.5.4.5.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.032.482	2.5.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	16.5% izda mhux anqas minn Lm1,070 kull vettura
	1.032.483	2.5.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara izda mhux wara l-wieħed u tletin ta' Diċembru 1975 .....	32.5% izda mhux anqas minn Lm2,100 kull vettura
	1.032.484	2.5.4.5.2 ohrajn .....	65% izda mhux anqas minn Lm4,200 kull vettura
	1.032.501	2.6 Ta' ċilindrata ta' aktar minn 2000cc izda 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%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.530	2.6.3.3 <i>Taxi-cars</i> .....	20%
	1.032.535	2.6.3.4 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	2.6.3.5 Għal użu iehor .....	75%
	1.032.550	2.6.4 Vetturi oħra, uzati:	
	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-wieħed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità .....	30% izda mhux anqas minn Lm2,920 kull vettura
	1.032.554	2.6.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità .....	30% izda mhux anqas minn Lm2,920 kull vettura
	1.032.555	2.6.4.1.1.3 oħrajn .....	75% izda 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% izda 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% izda mhux anqas minn Lm7,300 kull vettura
	1.032.558	2.6.4.1.4 oħrajn .....	75% izda mhux anqas minn Lm7,300 kull vettura
	1.032.559	2.6.4.1.5 <i>quad bikes</i> biex jintużaw fit-triq .....	75% izda mhux anqas minn Lm7,300 kull vettura
	1.032.560	2.6.4.2 Ambulanzi, vannijiet tal-habs, karozzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% izda mhux anqas minn Lm4,725 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oggetti	Rata ta' Taxxa
	1.032.570	2.6.4.3 <i>Taxi-cars</i> .....	75% iżda mhux anqas minn Lm7,300 kull vettura
	1.032.575	2.6.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.580	2.6.4.5 Għal użu ichor:	
	1.032.581	2.6.4.5.1 vetturi <i>classic</i> , <i>vintage</i> u <i>veteran</i> ċertifikati bhala awtentici minn enti approvata mill-Awtorità:	
	1.032.582	2.6.4.5.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955 .....	16.5% iżda mhux anqas minn Lm1,610 kull vettura
	1.032.583	2.6.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wiehed u tletin ta' Diċembru 1975 .....	37.5% iżda mhux anqas minn Lm3,650 kull vettura
	1.032.584	2.6.4.5.2 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 minghajr 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> mahsuba għal kirja fil-qasir .....	30%
	1.032.614	2.7.3.1.3 vetturi <i>self-drive</i> mahsuba 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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.630	2.7.3.3 <i>Taxi-cars</i> .....	20%
	1.032.635	2.7.3.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.640	2.7.3.5 Għal użu ichor .....	75%
	1.032.650	2.7.4 Vetturi oħra, użati:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	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 enti approvata mill-Awtorità	30% iżda mhux anqas minn Lm3,360 kull vettura
	1.032.654	2.7.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin 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
	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, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% iżda mhux anqas minn Lm5,435 kull vettura
	1.032.670	2.7.4.3 <i>Taxi-cars</i> .....	75% iżda mhux anqas minn Lm8,400 kull vettura
	1.032.675	2.7.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezzati biex jinsaqu fit-triq .....	6.5%
	1.032.680	2.7.4.5 Għal użu iehor:	
	1.032.681	2.7.4.5.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.032.682	2.7.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	16.5% iżda mhux anqas minn Lm1,850 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.032.683	2.7.4.5.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieġed u tletin ta' Diċembru 1975 .....	37.5% iżda mhux anqas minn Lm4,200 kull vettura
	1.032.684	2.7.4.5.2 ohrajn .....	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 minghajr armar .....	75%
	1.032.710	2.8.3 Vetturi ohra, ġodda:	
	1.032.711	2.8.3.1 Għal użu bhala 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 ohrajn .....	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, karożzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5%
	1.032.730	2.8.3.3 <i>Taxi-cars</i> .....	20%
	1.032.735	2.8.3.4 Karożzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humix attrezzati biex jinsaq fit-triq .....	6.5%
	1.032.740	2.8.3.5 Għal użu ieħor .....	75%
	1.032.750	2.8.4 Vetturi ohra, użati:	
	1.032.751	2.8.4.1 Għal użu bhala 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-wieġed u tletin ta' Diċembru 1975 jew qabel u ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità .....	30% iżda mhux anqas minn Lm4,400 kull vettura
	1.032.754	2.8.4.1.1.2 vetturi <i>limousines</i> u repliki tajbin ta' vetturi <i>classic, vintage</i> u <i>veteran</i> hekk rikonoxxuti mill-Awtorità .....	30% iżda mhux anqas minn Lm4,400 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
1.032.755		2.8.4.1.1.3 ohrajn .....	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 ohrajn .....	75% iżda mhux anqas minn Lm11,000 kull vettura
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-habs, karozzi għall-ġarr tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vetturi bil-mutur ta' din is-subintestatura .....	48.5% iżda mhux anqas minn Lm7,115 kull vettura
1.032.770		2.8.4.3 <i>Taxi-cars</i> .....	75% iżda mhux anqas minn Lm11,000 kull vettura
1.032.775		2.8.4.4 Karozzi tat-tlielaq, <i>go-karts</i> u <i>quad bikes</i> li m'humiex attrezziati biex jinsaq fit-triq .....	6.5%
1.032.780		2.8.4.5 Għal użu ieħor:	
1.032.781		2.8.4.5.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
1.032.782		2.8.4.5.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	16.5% iżda mhux anqas minn Lm2,420 kull vettura
1.032.783		2.8.4.5.1.2 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		2.8.4.5.2 ohrajn .....	75% iżda mhux anqas minn Lm11,000 kull vettura
1.033.000		3. Vetturi elettrici:	
1.033.010		3.1 vetturi elettrici misjuqa bil-batterija .....	0%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.033.020	3.2 vetturi elettricċi ibridi bil-petrol (jew <i>diesel</i> ) .....	16.5%
	1.034.000	4. Ohrajn:	
	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' <i>kabina tas-sewwieq</i> u fi pjattaforma ta' wara minghajr armar .....	60%
	1.034.030	4.3 Ohrajn:	
	1.034.040	4.3.1 Ġodda .....	60%
	1.034.050	4.3.2 Ohrajn .....	60%
<b>87.04</b>		<b>Vetturi bil-mutur għall-ġarr ta' ogġetti:</b>	
		1. <i>Dumpers</i> magħmula għall-użu 'l barra mit-triq:	
	1.041.001	1.1 <i>Dumpers</i> ta' piż hafif .....	31%
	1.042.001	1.2 Ohrajn:	
	1.042.010	1.2.1 <i>Chassis</i> iffittjati b'makna u kabina ...	57.5% izda mhux anqas minn Lm1,480 kull vettura
	1.042.020	1.2.2 Ohrajn .....	57.5% izda mhux anqas minn Lm1,610 kull vettura
		2. Ohrajn, b' makna bil- <i>pistons</i> ta' kombustjoni interna li tixgħel b'kompresjoni ( <i>diesel</i> jew <i>semi-diesel</i> ):	
	1.043.000	2.1 piż gross tal-vettura ta' mhux aktar minn 5 tunnelli:	
	1.043.001	2.1.1 <i>Chassis</i> iffittjati b' makna u kabina ..	57.5% izda mhux anqas minn Lm1,480 kull vettura
	1.043.010	2.1.2 Vetturi ta' struttura unitarja ( <i>monocoque</i> ) iffittjati b'makna u <i>body</i> li jikkonsisti biss f' <i>kabina tas-sewwieq</i> u fi pjattaforma ta' wara minghajr armar .....	57.5% izda mhux anqas minn Lm1,480 kull vettura
	1.043.020	2.1.3 Ohrajn:	
	1.043.025	2.1.3.1 Ġodda .....	57.5%
	1.043.030	2.1.3.2 Ohrajn:	
	1.043.031	2.1.3.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn enti approvata mill-Awtorità:	
	1.043.032	2.1.3.2.1.1 vetturi manifatturati qabel jew fil-wiehed u tletin ta' Diċembru 1955 .....	10.5% izda mhux anqas minn Lm270 kull vettura
	1.043.033	2.1.3.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara izda mhux wara l-wiehed u tletin ta' Diċembru 1975 .....	28.5% izda mhux anqas minn Lm735 kull vettura

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.043.034	2.1.3.2.2 ohrajn .....	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.044.000	2.2 piż gross tal-vettura ta' aktar minn 5 tunnelli iżda mhux aktar minn 20 tunnelli:	
	1.044.001	2.2.1 Chassis iffittjati b' makna u kabina:	
	1.044.011	2.2.1.1 Ġodda .....	24%
	1.044.020	2.2.1.2 Ohrajn .....	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.044.030	2.2.2 Ohrajn:	
	1.044.041	2.2.2.1 Ġodda .....	24%
	1.044.050	2.2.2.2 Ohrajn:	
	1.044.051	2.2.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bħala awtentiċi minn enti approvata mill-Awtorità:	
	1.044.052	2.2.2.2.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	10.5% iżda mhux anqas minn Lm540 kull vettura
	1.044.053	2.2.2.2.1.2 vetturi manifatturati fl-ewwel ta' Jannar 1956 jew wara iżda mhux wara l-wieħed u tletin ta' Diċembru 1975 .....	28.5% iżda mhux anqas minn Lm1,470 kull vettura
	1.044.054	2.2.2.1.2 ohrajn .....	57.5% iżda mhux anqas minn Lm2,960 kull vettura
	1.045.000	2.3 piż gross tal-vettura ta' aktar minn 20 tunnelli:	
	1.045.001	2.3.1 Chassis 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 Lm1,890 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 bħala awtentiċi minn enti approvata mill-Awtorità:	
	1.045.052	2.3.2.2.1.1 vetturi manifatturati qabel jew fil-wieħed u tletin ta' Diċembru 1955 .....	10.5% iżda mhux anqas minn Lm585 kull vettura

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	1.045.053	2.3.2.2.1.2 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
	1.045.054	2.3.2.2.2 ohrajn .....	57.5% iżda mhux anqas minn Lm3,190 kull vettura
3. Ohrajn, b' makna bil- <i>pistons</i> ta' kombustjoni interna li tixgħel bi spark:			
	1.046.000	3.1 piż gross tal-vettura ta' mhux aktar minn 5 tunnellati:	
	1.046.010	3.1.1 <i>Chassis</i> iffittjati b' makna u kabina ..	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.046.020	3.1.2 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 minghajr armar .....	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.046.030	3.1.3 Ohrajn:	
	1.046.040	3.1.3.1 Ġodda .....	57.5%
	1.046.050	3.1.3.2 Ohrajn:	
	1.046.051	3.1.3.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati b'halawtentiċi minn enti approvata mill-Awtorità:	
	1.046.052	3.1.3.2.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1955 .....	10.5% iżda mhux anqas minn Lm270 kull vettura
	1.046.053	3.1.3.2.1.2 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 Lm735 kull vettura
	1.046.054	3.1.3.2.2 ohrajn .....	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.047.000	3.2 piż gross tal-vettura ta' aktar minn 5 tunnellati:	
	1.047.010	3.2.1 <i>Chassis</i> iffittjati b' makna u kabina:	
	1.047.021	3.2.1.1 Ġodda .....	24%
	1.047.030	3.2.1.2 Ohrajn .....	57.5% iżda mhux anqas minn Lm1,480 kull vettura
	1.047.040	3.2.2 Ohrajn:	
	1.047.051	3.2.2.1 Ġodda .....	24%
	1.047.060	3.2.2.2 Ohrajn:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	1.047.061	3.2.2.2.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.047.062	3.2.2.2.1.1 vetturi manifatturati qabel jew fil-wieċed u tletin ta' Diċembru 1955 .....	10.5% iżda mhux anqas minn Lm540 kull vettura
	1.047.063	3.2.2.2.1.2 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 Lm1,470 kull vettura
	1.047.064	3.2.2.2.2 oħrajn .....	57.5% iżda mhux anqas minn Lm2,960 kull vettura
		4. Oħrajn (eskluzi vetturi elettriċi):	
	1.048.010	4.1 <i>Chassis</i> iffittjati b'makna u kabina	57.5%
	1.048.020	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 minghajr armar .....	57.5%
	1.048.030	4.3 Oħrajn:	
	1.048.040	4.3.1 Ġodda .....	57.5%
	1.048.050	4.3.2 Oħrajn .....	57.5% iżda mhux anqas minn Lm3,190 kull vettura
	1.048.060	4.3.3 <i>Tipper trucks</i> ġodda, b'piż gross ta' aktar minn 5 tunnellati, li l-kaxxa ta' quddiem tagħhom tittella' b'mod pneumaticu jew idrawliku .....	0%
	1.048.070	4.3.4 <i>Refuse disposal trucks</i> ġodda, b'piż gross ta' aktar minn 5 tunnellati .....	0%
	1.049.000	5. Vetturi elettriċi:	
	1.049.010	5.1. vetturi elettriċi misjuqa bil-batterija .....	0%
	1.049.020	5.2. vetturi elettriċi ibridi bil-petrol (jew <i>diesel</i> ) .....	16.5%
<b>87.05</b>		<b>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 għal knis tat-toroq, lorries tal-bexx, hwienet tas-xogħol ambulanti, units tar-radjoloġija ambulanti</i>):</b>	
	1.051.000	1. <i>Lorries</i> tal-gruwa .....	0%
	1.052.000	2. <i>Drilling derricks</i> ambulanti .....	0%
	1.053.000	3. Vetturi tat-tifi tan-nar .....	0%
	1.054.000	4. <i>Lorries tal-mixers</i> tal-konkos .....	0%
	1.055.000	5. Oħrajn:	
	1.055.010	5.1. <i>Breakdown lorries</i> .....	0%
	1.055.020	5.2. <i>Lorries</i> li jippumpjaw il-konkos .....	0%
	1.055.030	5.3. Oħrajn .....	0%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
<b>87.06</b>		<b>Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:</b>	
	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> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjoġija 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
<b>87.07</b>	1.070.000	<b>Bodies (inklużi kabini) għall-vetturi bil-mutur ta' l-intestaturi H.S. Nri. 87.01 sa 87.05</b>	0%
<b>87.08</b>		<b>Partijiet u aċċessorji tal-vetturi bil-mutur ta' l-intestaturi Nri. 87.01 sa 87.05</b>	
	1.081.000	1. Għal <i>tractors</i> (minbarra <i>tractors</i> ta' l-intestatura ta' H.S. Nru. 87.09):	
	1.081.001	1.1 <i>Frames</i> tač- <i>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

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	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 taċ-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 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:	
	1.083.001	3.1 <i>Frames taċ-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 taċ-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> għal knis tat-toroq, <i>lorries</i> tal-bexx, hwienet tax-xogħol ambulanti, <i>units</i> tar-radjologija ambulanti):	
	1.085.001	5.1 <i>Frames taċ-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%

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
87.09	1.091.000	<b>Trakkijiet tax-xoghol, self-propelled, mhux iffittjati b'tagħmir għall-irfiegħ, tat-tipi wżati fil-fabbriki, mhażen, arkli tad-dokk jew arjuporti għat-trasport ta' merkanzija f'distanzi qosra; tractors tat-tip użati fuq pjattaformi ta' l-istazzjonijiet tal-ferrovija; partijiet tal-vetturi msemmija hawn fuq .....</b>	0%
87.10	1.101.000	<b>Tankijiet u vetturi ohra armati għall-ġlied, motorizzati, sew jekk iffittjati bl-armi jew le, u partijiet ta' dawn il-vetturi .....</b>	0%
87.11		<b>Motor cycles (inklużi mopeds) u cycles iffittjati b'mutur awżiljarju, bis-side-cars jew minghajrhom:</b>	
	1.111.000	1. B'makna bil-pistons reċiproċi b'kombustjoni interna ta' ċilindrata ta' mhux aktar minn 50cc:	
	1.111.010	1.1 Cycles iffittjati b'mutur awżiljarju:	
	1.111.011	1.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.111.012	1.1.1.1 vetturi manifatturati qabel jew fil-wieċed 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-wieċed 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 enti approvata mill-Awtorità:	
	1.111.022	1.2.1.1 vetturi manifatturati qabel jew fil-wieċed 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-wieċed 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-pistons reċiproci b'kombustjoni interna ta' ċilindrata ta' aktar minn 50cc iżda mhux aktar minn 250cc:	
	1.112.010	2.1 Cycles iffittjati b'mutur awżiljarju:	
	1.112.011	2.1.1 vetturi <i>classic, vintage</i> u <i>veteran</i> ċertifikati bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.112.012	2.1.1.1 vetturi manifatturati qabel jew fil-wieċed 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-wieċed u tletin ta' Diċembru 1975 .....	14.5%
	1.112.014	2.1.2 ohrajn .....	28.5%
	1.112.020	2.2 Ohrajn:	

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	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 bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.112.032	2.2.1.1.1 vetturi manifatturati qabel jew fil-wieħed 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-wieħed 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 bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.112.042	2.2.2.1.1 vetturi manifatturati qabel jew fil-wieħed 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-wieħed 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 bhala awtentiċi minn enti approvata mill-Awtorità:	
	1.113.002	3.1.1 vetturi manifatturati qabel jew fil-wieħed 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-wieħed 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

Num- ru tal- Kodiċi H.S.	Numru tal- Kodiċi VERA	Ogġetti	Rata ta' Taxxa
	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 enti approvata 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 enti approvata 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> elettrici li jnsaq bil-batterija ..	0%
	1.117.000	7. Oħrajn .....	42%
<b>87.13</b>	1.131.000	<b>Carriages ta' l-invalidi, sew jekk motorizzati jew le jew jimxu mekkanikament</b>	0%
<b>87.14</b>		<b>Partijiet u aċċessorji tal-vetturi ta' l-intestaturi H.S. Nri. 87.11 sa 87.13:</b>	
	1.141.000	1. Ghal <i>motor cycles</i> (inklużi <i>mopeds</i> ) u <i>cycles</i> iffittjati b'mutur awżiljarju, bis- <i>side-cars</i> jew minghajrhom .....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji Nru. 1 sa Nru. 7 skond in-numru tal-Kodiċi H.S. 87.11

Num-ru tal-Kodiċi H.S.	Numru tal-Kodiċi VERA	Oġġetti	Rata ta' Taxxa
	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 ohrajn .....	0%."

## TAQSIMA VI

**23.** (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

Emenda ta' l-Att dwar l-Amministrazzjoni tat-Taxxa. Kap. 372.

(2) Id-disposizzjonijiet ta' l-artikoli 24, 25 u 31 fit-Taqsima VI għandhom jitqiesu li ġew fis-seħħ mis-sena ta' stima 2007.

**24.** Fl-artikolu 4 ta' l-Att prinċipali, minnufih wara s-subartikolu (8) għandu jiżdied dan is-subartikolu ġdid li ġej:

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

"(9) Minkejja d-disposizzjonijiet tas-subartikoli l-oħra ta' dan l-artikolu jew ta' kull liġi oħra, il-Kummissarju għandu jagħti lill-Kummissarju tat-Taxxa fuq il-Valur Miżjud dak it-tagħrif, li jkun tagħrif miksub mill-Kummissarju għal xi wiehed mill-għanijiet ta' dan l-Att, hekk kif jista' jiġi ordnat mill-Ministru."

**25.** Minnufih wara l-artikolu 12 ta' l-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

Żieda ta' artikolu 12A ġdid fl-Att prinċipali.

"L-ebda obbligu biex jiġi pprezentat prospett dwar *income*."

**12A.** (1) Minkejja d-disposizzjonijiet ta' l-artikoli 10, 11 u 12, iżda minghajr hsara għad-disposizzjonijiet l-oħra ta' din it-Taqsima, persuna ma tkunx meħtieġa li tippreżenta prospett dwar *income* imsemmi fl-artikolu 10(1) jew tagħmel għażla skond l-artikolu 12 meta l-Kummissarju jagħti lil din il-persuna avviz għal dan il-għan.

(2) L-avviz imsemmi fis-subartikolu (1) għandu jkun fih l-*income* ta' dik il-persuna, liema *income* għandu jiġi dikjarat għall-finijiet ta' l-Att dwar it-Taxxi, kif dan l-*income* ikun magħruf mill-Kummissarju fiż-żmien tan-notifika ta' dak l-avviz.

(3) Meta persuna li tiġi notifikata bl-avviż imsemmi fis-subartikolu (1) ikollha *income* meħtieġ li jiġi dikjarat li jkun oġġla minn dak muri f'dak l-avviż, dik il-persuna tkun obbligata tippreżenta prospett dwar *income* skond l-artikolu 10(1).

(4) Meta avviż imsemmi fis-subartikolu (1) jirriżulta f'rifużjoni ta' taxxa, il-Kummissarju jirrifondi lura din it-taxxa wara li l-persuna li rċeviet dan l-avviż tkun qablet bil-miktub li din ir-rifużjoni hija dovuta lilha, u jekk imbagħad jirriżulta li r-rifużjoni ma tkunx kompletament jew parzjalment dovuta lill-persuna msemmija u jirriżulta li dik il-persuna ma tkunx ottemperat ruħha mad-disposizzjonijiet tas-subartikolu (3), japplikaw id-disposizzjonijiet ta' l-artikolu 48(9) ta' dan l-Att."

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

**26.** Fil-proviso mas-subartikolu (5) ta' l-artikolu 19 ta' l-Att prinċipali, minflok il-kliem "ta' l-artikolu 27, jew ta' l-artikolu 324(2) ta' l-Att dwar il-Kumpanniji.", għandhom jidhlu l-kliem "ta' l-artikolu 26, ta' l-artikolu 163(5) jew ta' l-artikolu 324(2) ta' l-Att dwar il-Kumpanniji."

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

**27.** Il-proviso mas-subartikolu (1) ta' l-artikolu 35 ta' l-Att prinċipali għandu jithassar.

Emenda ta' l-artikolu 36 ta' l-Att prinċipali.

**28.** Fil-paragrafu (b) ta' l-artikolu 36 ta' l-Att prinċipali, minflok il-kliem "tas-subartikolu (2)(b), jew ta' l-artikolu 30(3), jew ta' l-artikolu 31(1)", għandhom jidhlu l-kliem "ta' l-artikolu 30(1)(b) jew (2) jew (3), jew ta' l-artikolu 31(5)".

Emenda ta' l-artikolu 37 ta' l-Att prinċipali.

**29.** (1) Is-subartikolu (1) ta' l-artikolu 37 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(1) Kull persuna li, wara li tkun appellat lill-Bord tħossha aggravata bid-deċiżjoni tiegħu, tista' tappella mid-deċiżjoni, permezz ta' rikors ipprezentat fi żmien tletin jum mid-data li fiha tiġi notifikata bid-deċiżjoni tal-Bord, fuq punt ta' liġi biss -

(i) meta l-ammont totali ta' taxxa, taxxa addizzjonali, multi u mgħax kontestati fil-perjodu meta sar l-appell quddiem il-Bord ikun inqas minn ħames mitt elf lira (Lm500,000), lill-Qorti ta' l-Appell (Kompetenza Inferjuri); u

(ii) meta l-ammont totali ta' taxxa, taxxa addizzjonali, multi u mgħax kontestati fil-perjodu meta sar l-appell quddiem il-Bord ikun hames mitt elf lira (Lm500,000) jew aktar, lill-Qorti ta' l-Appell."

(2) Is-subarikolu (2) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(2) Il-Kummissarju jista' jekk huwa ma jkunx sodisfatt bid-deċiżjoni tal-Bord, jappella kontra d-deċiżjoni, fuq punt ta' liġi biss, lill-qorti li tkun kompetenti li tisma' l-appell skond is-subartikolu (1)(i) u (ii) permezz ta' rikors ipprezentat fi żmien tletin jum mid-data tad-deċiżjoni tal-Bord."

(3) Fis-subartikolu (7) tiegħu minnufih wara l-kliem "ikunu fid-diskrezzjoni" għandhom jiżdiedu l-kliem "tal-Qorti ta' l-Appell jew", u minnufih wara l-kliem "(Kompetenza Inferjuri)" għandhom jiżdiedu l-kliem ", skond il-każ,".

(4) Fis-subartikolu (8) tiegħu minnufih wara l-kliem "f'konnessjoni ma' appelli" għandhom jiżdiedu l-kliem "lill-Qorti ta' l-Appell jew", u minnufih wara l-kliem "(Kompetenza Inferjuri)" għandhom jiżdiedu l-kliem ", skond il-każ,".

**30.** Is-subartikolu (3) ta' l-artikolu 47 ta' l-Att prinċipali għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

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

"(3) Iż-żmien imsemmi fis-subartikolu (2) jitwaqqaf b'talba għal hłas notifikata permezz tal-posta registrata mill-Kummissarju jew b'att ġudizzjarju preżentat mill-Kummissarju qabel ma jiskadi dak iż-żmien li fihom jintalab il-hłas ta' l-ammont dovut."

**31.** Minnufih wara s-subartikolu (8) ta' l-artikolu 48 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

"(9) Meta hłas lura ta' taxxa mill-Kummissarju ma jkunx kompletament jew parzjalment dovut lil persuna, dik il-persuna tkun obligata li tirrifondi dak l-ammont lill-Kummissarju fi żmien tletin ġurnata mid-data ta' meta dik il-persuna tirċievi dak il-hłas lura, u meta ma ssirx dik ir-rifużjoni kif intqal qabel ikun dovut imgħax skond id-disposizzjonijiet ta' l-artikolu 44 ta' dan l-Att."

## TAQSIMA VII

**32.** (1) Din it-Taqsima temenda l-Att dwar id-Dazju tas-Sisa u għandha tinqara u tiftichem haġa waħda ma' l-Att dwar id-Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att

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

prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehhu fid-19 ta' Ottubru, 2006.

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

**33.** Ir-raba' Skeda ta' l-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok il-kliem fil-kolonna "Rate of Excise Duty" fil-partita "Heavy fuel oil falling within CN Codes 2710.19.61 to 2710.19.69", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 6.45 per 1000 Kgs";

(b) minflok il-kliem fil-kolonna "Rate of Excise Duty" fil-partita "Electricity falling under CN Code 2716", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.22 per MWh";

(c) minflok il-kliem fil-kolonna "Rate of Excise Duty" fil-partita "Coal and Coke falling within CN Codes 2701, 2702 and 2704", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 0.07 per 1 gigajoule, gross calorific value";

(d) minflok il-kliem fil-kolonna "Rate of Excise Duty" fil-partita "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", għandhom jiġu sostitwiti dawn il-kliem li ġejjin:

"Lm 9.10 per 1000 litres".

### TAQSIMA VIII

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

**34.** 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, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

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

**35.** Fit-test Malti tas-subartikolu (3) ta' l-artikolu 32 ta' l-Att prinċipali, minflok il-kliem "u għandu jinnotifika dik l-istima proviżorja lil dik il-persuna" għandhom jidhlu l-kliem "u għandu jinnotifika dik l-istima lil dik il-persuna".

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

**36.** (1) Is-subartikolu (1) ta' l-artikolu 47 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(1) Kull waħda mill-partijiet ta' appell jew ta' referenza lill-Bord, li thoss ruhha aggravata b'deċiżjoni ta' dak il-Bord, tista', permezz ta' rikors, li għandu jiġi pprezentat fi żmien tletin jum mid-data li fiha id-deċiżjoni appellata tiġi notifikata lilha, tagħmel appell minn dik id-deċiżjoni fuq kull punt ta' liġi biss -

(i) meta l-ammont totali ta' taxxa, penali amministrattiva u mgħax għall-perjodu jew perjodi ta' taxxa li qed isir appell dwarhom sad-data li l-appell jiġi riċevut mill-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud ikun inqas minn ħames mitt elf lira (Lm500,000), lill-Qorti ta' l-Appell (Kompetenza Inferjuri); u

(ii) meta l-ammont totali ta' taxxa, penali amministrattiva u mgħax għall-perjodu jew perjodi ta' taxxa li qed isir appell dwarhom sad-data li l-appell jiġi riċevut mill-Bord ta' l-Appelli dwar it-Taxxa fuq il-Valur Miżjud ikun ħames mitt elf lira (Lm500,000) jew aktar, lill-Qorti ta' l-Appell."

(2) Fis-subartikolu (3) tiegħu minnufih wara l-kliem "f'konnessjoni ma' appell" għandhom jiżdiedu l-kliem "lill-Qorti ta' l-Appell jew", u minnufih wara l-kliem "Qorti ta' l-Appell (Kompetenza Inferjuri)" għandhom jiżdiedu l-kliem ", skond il-każ,".

37. Is-subartikolu (5) ta' l-artikolu 48 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda ta' l-artikolu 48 ta' l-Att prinċipali.

"(5) Il-Kummissarju jista', f'kull żmien matul iż-żmien speċifikat fis-subartikolu (4), jeħtieġ lil kull persuna li tipproduċi, jew jista' jeleva mingħand kull persuna, inkluż terza persuna, id-dokumentazzjoni, dokumenti, konteġġi u *data* elettronika meħtieġa li jinżammu minnha bis-saħħa ta' dan l-artikolu, u jagħmel kopji tagħhom:

Iżda, jekk ikun hemm evidenza li wara li tkun intalbet mill-Kummissarju b'avviż bil-miktub, il-persuna tkun naqset li tipproduċi mingħajr skużanti raġonevoli d-dokumentazzjoni, dokumenti, konteġġi u *data* elettronika sa' tletin jum mid-data tan-notifika ta' dak l-avviż, hija ma tkunx tista' tithalla tipproduċi dik id-dokumentazzjoni, dokumenti, konteġġi u *data* elettronika fi stadju aktar tard minn meta tkun inħarġet stima jew stimi proviżorji jew quddiem il-Bord ta' Appelli, jew f'xi Qorti tal-Ġustizzja:

Iżda wkoll meta titqiegħed fiduċja fuq xi persuna oħra sabiex din twettaq xi biċċa xogħol, il-fatt li jkun hemm dik il-fiduċja jew xi dewmien jew ineżattezzi mill-persuna li jkollha l-fiduċja ma jitqiesx li hija skużanti raġonevoli għall-għanijiet ta' dan is-subartikolu."

Emenda ta' l-artikolu 56 ta' l-Att prinċipali. Kap. 473.

**38.** Fis-subartikolu (4) ta' l-artikolu 56 ta' l-Att prinċipali minflok il-kliem "lill-Kummissarju tat-Taxxi Interni", għandhom jidhlu l-kliem "lill-Kummissarju tat-Taxxi Interni, lill-awtorità kompetenti maħtura taħt l-Att dwar l-Eko-Kontribuzzjoni u lill-Kontrollur tad-Dwana".

Emenda ta' l-artikolu 58 ta' l-Att prinċipali.

**39.** Is-subartikolu (3) ta' l-artikolu 58 ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(3) Iż-żmien imsemmi fis-subartikolu (2) jitwaqqaf b'nota ta' talba għall-ħlas dovut mibgħuta b'posta reġistrata mill-Kummissarju, jew b'att ġudizzjarju li jiġi preżentat mill-Kummissarju qabel ma jiskadi dak iż-żmien li fih jintalab il-ħlas ta' l-ammont dovut."

Emenda ta' l-artikolu 63 ta' l-Att prinċipali.

**40.** Minnufih wara s-subartikolu (4) ta' l-artikolu 63 ta' l-Att prinċipali għandu jiżdied is-subartikolu ġdid li ġej:

"(5) Fejn il-Kummissarju jidhirlu li jkun hemm il-ħtieġa biex jiġi protett id-dhul tal-Gvern, huwa jista', f'kull żmien, taħt il-kondizzjonijiet approvati mill-Ministru, jitlob lil persuna taxxabbli, bħala kondizzjoni għal dik il-persuna biex tforni l-prodotti jew servizzi, sabiex tagħmel dik il-garanzija, jew garanzija addizzjonali, għal dak l-ammont u bil-mod li l-Kummissarju jista' jistabbilixxi, għall-ħlas ta' xi taxa li għandha jew ikollha tithallas minnha skond dan l-Att."

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

**41.** Fil-paragrafu (ċ) ta' l-artikolu 76 ta' l-Att prinċipali minflok il-kliem "bis-saħħa ta' dan l-Att," għandhom jidhlu l-kliem "bis-saħħa ta' dan l-Att;" u minnufih wara għandu jiżdied il-paragrafu ġdid li ġej:

"(d) tforni prodotti jew servizzi u li tonqos li tipprovdi dik il-garanzija mitluba mill-Kummissarju skond l-artikolu 63(5),".

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

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

(a) fil-paragrafu (n) ta' l-artikolu 77 ta' l-Att prinċipali, minflok il-kliem "bis-saħħa tal-paragrafu (l) ta' dan l-artikolu" għandhom jidhlu l-kliem "bis-saħħa tal-paragrafu (m) ta' dan l-artikolu";

(b) fil-paragrafu (o) tiegħu minflok il-kliem "kif mahruġa jew approvati mill-Kummissarju," għandhom jidhlu l-kliem "kif mahruġa jew approvati mill-Kummissarju;" u minnufih wara għandu jiżdied il-paragrafu ġdid li ġej:

"(p) li hija istituzzjoni ta' kreditu jew finanzjarja li tforni flus jew tagħti kreditu permezz ta' faċilità ta' kont ta' self jew permezz ta' xi forma oħra ta' faċilità lil klijent b'konnessjoni mal-fornitura ta' prodotti jew servizzi minn terzi lil dak il-klijent għall-bini, bini mill-ġdid, tiswija, miljorament jew manutenzjoni ta' proprjetà immobbli jew għal fissi ta' immobbli li għandhom x'jaqsmu ma' dik il-proprjetà, u li tagħmel pagament għal dawk il-prodotti jew servizzi jew direttament lill-venditur jew fornitur jew lil terzi jew lill-klijent suġġett għal ftehim jew bil-kundizzjoni espressa jew miftehma li l-ammont mħallas jiġi mġhoddi lil dak il-venditur jew fornitur, billi tiddebita l-kont ta' self jew faċilità oħra tal-klijent, fuq il-bażi ta' dokumenti ta' sostenn, li jinkludu kuntratti, fatturi, irċevuti, ċertifikati tal-periti jew ċertifikati oħra jew dokumenti simili, sottomessi minn jew għan-nom tal-klijent jew minn jew għan-nom ta' fornituri, kuntratturi jew terzi oħra, u li tonqos li tinforma lill-Kummissarju bl-ismijiet u n-numri tar-reġistrazzjoni tal-VAT ta' dawk il-fornituri, kuntratturi jew terzi oħra kif jingħad hawn fuq, minbarra l-klijent, li lilhom tkun għamlet direttament jew indirettament pagamenti kif speċifikat f'dan il-paragrafu, fil-forma meħtieġa mill-Kummissarju, kif ukoll ta' l-ammonti ta' dawk il-pagamenti, sa mhux aktar tard mill-aħhar tal-kwart tas-sena kalendarja li jiġi minnufih wara l-kwart tas-sena kalendarja li fih tkun għamlet direttament jew indirettament xi pagament kif jingħad hawn fuq;" u

(ċ) minflok il-kliem minn "tkun hatja ta' reat u tehel," sal-kliem "jew dawk il-multi u priġunerija flimkien." għandhom jidhlu l-kliem li ġejjin "tkun hatja ta' reat u tehel, meta tinstab hatja, multa ta' mhux inqas minn tliet mitt lira u mhux iżjed minn elf u hames mitt lira u, hliet għall-paragrafu (p), għal multa addizzjonali ta' għaxar darbiet it-taxxa perikolata, jew priġunerija għal żmien ta' mhux iżjed minn sitt xhur, jew dawk il-multi u priġunerija flimkien.

Barra minn dan, fuq talba tal-prosekuzzjoni, il-qorti għandha tordna lill-hati biex josserva l-liġi f'perjodu ta' żmien li jkun suffiċjenti għal dak il-għan iżda f'kull każ li ma jeċċedix xahar, u fin-nuqqas, il-hati jehel il-hlas ta' multa oħra ta' mhux

anqas minn żewġ liri u mhux aktar minn għaxar liri għal kull ġurnata li jkompli dak in-nuqqas wara li jiskadi l-perjodu ffissat mill-Qorti."

Emenda tad-Disa' Skeda ta' l-Att prinċipali.

**43.** Fit-test Malti, is-subparagrafu (ċ) tal-paragrafu (l) fil-partita 4 tad-Disa' Skeda ta' l-Att prinċipali għandu jiġi sostitwit b'dan li ġejj:

"(ċ) ma jkunx thallas ammont ta' hamsa fil-mija tat-taxxa li jkun hemm kwistjoni dwarha jew hamsin lira skond liema jkun oghla; u".

### TAQSIMA IX

Emenda ta' l-Att dwar l-Eko-Kontribuzzjoni. Kap. 473.

**44.** (1) Din it-Taqsima temenda l-Att dwar l-Eko-Kontribuzzjoni u għandha tinqara u tiftiehem haġa waħda ma' l-Att dwar l-Eko-Kontribuzzjoni hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' l-artikolu 47 għandhom jidhlu fis-seħh f'dik id-data li l-Ministru responsabbli għall-ambjent jista' jistabbilixxi b'avviż fil-Gazzetta.

Żieda ta' artikoli ġodda fl-Att prinċipali.

**45.** Minnufih qabel l-artikolu 14, taht it-Taqsima VI - Infurzar u Sanzjonijiet, ta' l-Att prinċipali, għandhom jiżdiedu dawn l-artikoli ġodda li ġejjin:

"Setgħa ta' l-awtorità kompetenti li tagħmel stima.

**13A.** (1) Meta persuna li għandha l-obbligu li thallas l-eko-kontribuzzjoni tonqos milli tibgħat prospett jew tibgħat prospett li jkun fih dikjarazzjoni fin-nieqes ta' l-eko-kontribuzzjoni dovuta għal dik il-perjodu, jew meta l-prospett mibgħut ma jkunx fih dikjarazzjoni sħiħa u korretta tat-tagħrif meħtieġ u dik il-persuna ma tikkoreġix dak il-prospett fil-perjodu indikat, l-awtorità kompetenti tista' toħroġ stima fuq dik il-persuna li tindika l-ammont ta' eko-kontribuzzjoni dovuta u tinnotifika dik l-istima f'kull żmien wara li jgħaddi ż-żmien li fih kellhu jintbagħat il-prospett skond dan l-Att u mhux aktar tard minn sitt snin mill-perjodu li għalih il-prospett jagħmel referenza.

(2) Stima magħmula skond is-sub-artikolu (1) ma għandhiex teħles lil dik il-persuna li naqset milli tagħmel il-prospett jew li naqset tikkoreġi dak il-prospett, skond il-każ, mill-obbligu li tibgħat il-prospett għal dak il-perjodu, u mir-responsabbiltà u għall-hlas ta' kull penali amministrattiva jew penali amministrativi oħra dovuti taħt dan l-Att.

(3) Is-setgħa mogħtija lill-awtorità kompetenti li tagħmel stima għandha tinkludi s-setgħa li ssir stima addizzjonali jew revizjoni ta' stima fl-istess limiti ta' żmien u s-setgħa li tħassar stima magħmula.

Stima.

**13B.**(1) Stima magħmula skond l-artikolu 13A għandha ssir fuq dik il-formula u għandu jkun fiha dawk id-dettalji li l-awtorità kompetenti jista' jidrilha xierqa.

(2) Stima tista' ssir b'referenza għal kull tagħrif, valutazzjoni jew kriterju li l-awtorità kompetenti tista', skond kif tiddeċiedi, tqis li jkun addattat.

(3) Meta ssir stima kull ammont ta' eko-kontribuzzjoni kalkolat f'dik l-istima għandu jkun meqjus, hlief jekk u sal-limitu li l-istima tkun imħassra jew riveduta, għal xi wiehed mill-finijiet ta' dan l-Att, li jkun u li dejjem kien l-eko-kontribuzzjoni dovuta u fil-fatt dovuta għal dak iż-żmien li għalih ikun jirreferi l-prospett li fuqu giet magħmula l-istima."

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

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

(a) il-kliem "dwar dak ir-reat kriminali." fil-proviso tiegħu għandhom jiġu sostitwiti bil-kliem "dwar dak ir-reat kriminali:"; u

(b) minnufih wara il-proviso tiegħu għandu jiżdied dan il-proviso ġdid li ġej:

"Izda wkoll f'dawk il-każijiet kollha fejn l-awtorità kompetenti timponi penali amministrattiva skond dan l-Att, din għandha tithallas b'żieda ma' l-eko-kontribuzzjoni li għandha tithallas u li hi dovuta skond dan l-Att."

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

**47.** L-artikolu 20 ta' l-Att prinċipali għandu jiġi sostitwit bl-artikolu ġdid li ġej:

"Appelli.

**20.** (1) Il-proċedura li għandha tiġi segwita fir-rigward ta' appelli kontra stimi magħmula u penali amministrattivi imposti mill-awtorità kompetenti għandha tiġi regolata skond id-disposizzjonijiet ta' dan l-artikolu.

(2) Persuna li tiġi notifikata bi stima skond l-artikolu 13A jew li tiġi notifikata b'att ġudizzjarju kif imsemmi fl-artikolu 18(2), tista' fi żmien tletin jum mid-data minn meta tiġi hekk notifikata, tagħmel appell quddiem il-Bord ta' l-Appelli fejn hija toġġezzjona għall-ammont ta' eko-kontribuzzjoni u għall-penali amministrattivi hekk stabbiliti:

Izda l-appell ma jkunx validu hliet jekk:

(a) il-prospett għall-perjodu li fuqu l-istima tkun magħmula jew il-penali tkun ġiet imposta, jew kopja tagħha, tkun mibgħuta lill-awtorità kompetenti;

(b) l-ammont ta' eko-kontribuzzjoni li ma jkunx kontestat, jekk ikun hemm, u li jkun dovut mill-appellant, ikun thallas; u

(ċ) ikun sar il-hlas ta' dawk id-drittijiet amministrattivi li jistgħu jiġu preskritti.

(3) Il-Bord ta' l-Appelli ma għandux jannulla penali amministrattiva kif hawn qabel imsemmi sakemm dik il-penali ma tkunx tista' tiġi imposta skond il-liġi fiċ-ċirkostanzi tal-każ, jew ma tkunx tista' skond il-liġi tiġi stabbilita f'dak l-ammont mill-awtorità kompetenti, wara li jitqies sew il-prinċipju tal-proporzjonalità.

(4) Il-Bord ta' l-Appelli għandu, mingħajr ebda dewmien, jiffissa l-appell għas-smiġh f'data kemm tista' tkun viċina, u dik id-data ma għandha fl-ebda każ tkun iżjed tard minn sittin ġurnata mid-data tan-notifika ta' l-appell lill-awtorità kompetenti.

(5) Kemm l-appell kif ukoll in-notifika tad-data ffissata għas-smiġh, għandhom jiġu notifikati lill-awtorità kompetenti mingħajr ebda dewmien, u l-awtorità kompetenti għandha tippreżenta r-risposta tagħha għall-appell fi żmien tletin jum mid-data tan-notifika ta' l-appell.

(6) Id-deċiżjoni tal-Bord ta' l-Appelli għandha, malli ssir *res judicata*, titqies bħala deċiżjoni tal-Bord ta' l-Appelli li tkun tiswa daqs deċiżjoni tal-Prim'Awla tal-Qorti Ċivili li tkun tordna li jsir hlas mill-appellant ta' l-eko-kontribuzzjoni u tal-penali amministrattiva kif din tkun giet konfermata jew imnaqqsa.

(7) Kull parti fil-proċedimenti quddiem il-Bord ta' l-Appelli jkollha dritt tappella fil-Qorti ta' l-Appell skond l-artikolu 23."

**48.** In-nota (1) tan-Noti Ġenerali u Regoli ta' Interpretazzjoni fl-Ewwel Skeda ta' l-Att prinċipali għandha tiġi imħassra u sostitwita b'din in-nota li ġejja:

Emenda tan-nota (1) fl-Ewwel Skeda ta' l-Att prinċipali.

"(1) In-nomenklatura tat-Tariffa hi bbażata fuq in-nomenklatura għall-klassifikazzjoni ta' oġġetti fil-*Harmonized Commodity Description and Coding System 1983* (hawn iżjed 'il quddiem imsejha *Harmonized System*) li teżisti fiż-żmien li tidhol fis-seħħ din l-Iskeda, kif tista' minn żmien għal żmien tiġi emendata, u għandha tiġi interpretata skond l-*Explanatory Notes to the Harmonized System*, pubblikati mill-Customs Co-Operation Council, Brussels:

Iżda minkejja kull bidla fin-numru tan-Numru tal-Kodiċi tal-*Harmonized System*, il-prodotti kollha li jaqgħu fit-tifsiriet previsti fl-Iskeda għandhom jibqgħu suġġetti għad-disposizzjonijiet ta' dan l-Att."

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 505 tat-12 ta' Marzu, 2007.

ANTON TABONE  
*Speaker*

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

EDWARD FENECH ADAMI  
President

16th March, 2007

**ACT No. IV of 2007**

*AN ACT to implement various budget measures 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:

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

**PART I**

**2.** The provisions of this Part shall be deemed to have come into effect on the 1st January, 2007. Coming into force of this Part.

**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. Interpretation. Cap. 174.

**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 one hundred million Maltese liri. Authority to raise loan.

Cap. 161. (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.

Purpose. 5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2006 and that projected to be or may otherwise be, incurred during the year 2007 or during subsequent years.

## PART II

Amendment of the Income Tax Act. Cap. 123. 6. (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 articles 7, 8 (but only in so far as the substitution of paragraph (f) of article 5A(4) of the principal Act is concerned), 9, 10, 11, 12, 13 and 15 shall come into force as from year of assessment 2008.

Amendment of article 2 of the principal Act. 7. In article 2(1) of the principal Act, the definition of "company" shall be amended as follows:

(a) in paragraph (a) thereof, for the words "partnership anonyme;" there shall be substituted the words "partnership anonyme:"; and

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

L.N. 218 of 2004. "Provided that in the case of a cell company as defined in the Companies Act (Cell Companies Carrying on Business of Insurance) Regulations, 2004 (in this proviso referred to as 'the Regulations') as may be amended from time to time, or in any other law or regulations replacing the Regulations, for all intents and purposes of the Income Tax Acts, every cell of a cell company and that part of a cell company in which non-cellular assets are held, shall each be deemed to be a separate company and any words and expressions in the Income Tax Acts which

are relevant to a company shall be construed accordingly. The interpretation of such words and expressions insofar as applicable to a cell company shall be made on the basis of the relevant provisions of the Regulations;"

**8.** Article 5A of the principal Act shall be amended as follows: Amendment of article 5A of the principal Act.

(a) in subarticle (3) thereof, immediately after paragraph (h) there shall be added the following new paragraph:

"(i) a transfer of property pursuant to a lease agreement that included the option of purchase of the property at an agreed price, where the said arrangements had been made prior to, but the transfer occurs after, the 1st November 2005.";

(b) immediately after sub-paragraph (iv) of the proviso to subarticle (4)(c) thereof there shall be added the following new sub-paragraph:

"(v) where the property was inherited by the transferor from his or her spouse, the period during which the said spouse had owned and occupied the property as his or her own residence shall be deemed to be a period during which the property had been owned by the transferor;"

(c) immediately after paragraph (d) of subarticle (4) thereof there shall be added the following new proviso:

"Provided that the provisions of this paragraph shall also apply where the property to be assigned is owned by a company which is fully owned by any or both spouses;"

(d) immediately after paragraph (f) of subarticle (4) thereof there shall be added the following new proviso:

"Provided that the provisions of paragraph (ii) of article 5(9) shall also apply to the said transfer;" and

(e) paragraph (h) of subarticle (4) thereof shall be substituted by the following new paragraph:

"(h) the settlement of property on trust, or the distribution or reversion of property settled on trust, or the transfer of all the property of a trust involving only a

change in the trustee of a trust and where there is no change in the beneficiaries or in the beneficial interest:

Provided that for the purposes of the provisions of article 5(18) to (25), it is deemed that in such instances, no transfer has taken place, or that no loss or gain has arisen;".

Amendment of article 12 of the principal Act.

**9.** Paragraph (d) of article 12(1) of the principal Act shall be substituted by the following new paragraph:

"(d) the income of any retirement fund or retirement scheme licensed under the Special Funds (Regulation) Act other than income from immovable property situated in Malta;".

Amendment of article 14 of the principal Act.

**10.** Immediately after paragraph (m) of article 14(1) of the principal Act there shall be added the following new paragraph:

"(n) any sum proven to the satisfaction of the Commissioner to have been paid by an employer to a licensed or registered childcare centre as fees in respect of childcare services for the children of his employees, up to a maximum of four hundred liri per child:".

Amendment of article 14B of the principal Act.

**11.** In paragraph (b) of article 14B(1) of the principal Act, for the words "three hundred liri" there shall inserted the words "six hundred liri" and for the words "two hundred liri" there shall be inserted the words "four hundred liri".

Addition of new article 14C to the principal Act.

**12.** Immediately after article 14B of the principal Act there shall be added the following new article:

"Childcare fees.

**14C.** Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees in respect of childcare services for his children to a licensed or registered childcare centre he shall, for each child, be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid as confirmed by official receipts;
- (b) four hundred liri."

Addition of new article 31A to the principal Act.

**13.** Immediately after article 31 of the principal Act there shall

be added the following new article:

"Taxation of rental income received from the Housing Authority.

**31A.** (1) Notwithstanding any other provision of the Income Tax Acts or any regulations issued thereunder, this article shall apply where any person rents immovable property to the Housing Authority for a period of not less than ten years.

(2) The tax chargeable in the circumstances mentioned in subarticle (1) shall be at the rate of 5% of the gross rental income received. Such tax shall be final and not be available as a credit against the tax liability of the said person or refundable to him in any way.

(3) The Housing Authority shall deduct the tax mentioned in subarticle (2) when making any payments of rent to which this article applies and shall render an account to the Commissioner of all amounts so deducted specifying amounts and details of the recipient.

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

**14.** Immediately after subarticle (5) of article 33 of the principal Act there shall be added the following new subarticle:

Amendment of article 33 of the principal Act.

"(6) Where the tax deductible in accordance with the provisions of this article is not remitted to the Commissioner within the time stipulated in subarticle (2), or an account of amounts deducted is not rendered to the Commissioner as required under this article, the payor shall become liable to a penalty of not more than ten thousand liri as may be prescribed by the Minister."

**15.** Paragraphs (a) and (b) of article 56(1) of the principal Act shall be substituted by the following new paragraphs:

Amendment of article 56 of the principal Act.

"(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 lira of the first Lm4500 ... .. 0c

For every lira of the next Lm3500 ... .. 15c

For every lira of the next Lm2000 ... .. 25c

For every lira of the remainder ... .. 35c;

(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 lira of the first Lm3250 ... .. 0c

For every lira of the next Lm2250 ... .. 15c

For every lira of the next Lm1250 ... .. 25c

For every lira of the remainder ... .. 35c:".

### PART III

Amendment to the Central Bank of Malta Act. Cap. 204.

**16.** (1) This Part amends the Central Bank of Malta Act, and shall be read and construed as one with the Central Bank of Malta Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish.

Amendment of article 24 of the principal Act.

**17.** In subarticle (4) of article 24 of the principal Act, the words "the Bank" shall be substituted with the words "the European Central Bank".

### PART IV

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

**18.** (1) This Part amends the Duty on Documents and Transfers Act, and 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 Act shall come into force on the 1st January, 2007 in respect of any declaration made in accordance with article 33 of the principal Act in respect of persons from whom the transfer *causa mortis* originates who die on or after the 1st January, 2007.

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

Amendment of article 35 of the principal Act.

(a) in subparagraph (i) of paragraph (a) of subarticle (1) for the words "The first ten thousand liri", there shall be substituted the words "The first fifteen thousand liri";

(b) in the first proviso of subparagraph (i) of paragraph (a) of subarticle (1) for the words "as is proportionate to ten thousand liri", there shall be substituted the words "as is proportionate to fifteen thousand liri";

(c) in subparagraph (i) of subarticle (2) for the words "as represents that part of the value of such dwelling house which exceeds ten thousand liri but not twenty thousand liri, or such greater amounts as may be prescribed; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to ten thousand liri or that part of its value which exceeds ten thousand liri but not twenty thousand liri or such greater amounts", there shall be substituted the words "as represents that part of the value of such dwelling house which exceeds fifteen thousand liri but not thirty thousand liri, or such greater amounts as may be prescribed; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to fifteen thousand liri or that part of its value which exceeds fifteen thousand liri but not thirty thousand liri or such greater amounts" ; and

(d) in subparagraph (ii) of subarticle (2) for the words "as represents the first twenty thousand liri or such greater amount as may be prescribed as aforesaid, of the value of such dwelling house; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to twenty thousand liri or such greater amount", there shall be substituted the words "as represents the first thirty thousand liri or such greater amount as may be prescribed as aforesaid, of the value of such dwelling house; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to thirty thousand liri or such greater amount".

**PART V**

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

**20.** (1) This Part amends the Motor Vehicles Registration Tax Act and 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) This Part shall be deemed to have come into force on the 1st January, 2007.

Amendment of article 2 of the principal Act.

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

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

" "quad bikes" means a four-wheeled bike with handlebars whose maximum design speed is more than 45 km per hour;" and

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

" "road" means any national, arterial, distributor, access and local access road;".

Substitution of the First Schedule to the principal Act.

**22.** For the First Schedule to the principal Act, there shall be substituted the following:

"FIRST SCHEDULE

[Article 6(1)]

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
<b>87.01</b>		<b>Tractors (other than tractors of H.S. heading No. 87.09):</b>	
	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%
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
	1.021.000	1. Scheduled buses .....	6%
	1.022.000	2. Unscheduled buses or coaches .....	24%
	1.023.000	3. Minibuses for the transport of passengers against payment:	
	1.023.001	3.1. new .....	21%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.023.002	3.2. used .....	21% but not less than Lm3,500 per vehicle
	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:	
	1.025.010	5.1.1. for use as chauffeur driven motor vehicle	30%
	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 .....	2%
	1.026.131	6.2.2. other .....	16.5%
<b>87.03</b>		<b>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:</b>	
	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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.030		2.1.3.3 Taxi-cars .....	20%
1.032.035		2.1.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.040		2.1.3.5 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:	
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 limousines and 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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm1,155 per vehicle
1.032.070		2.1.4.3 Taxi-cars .....	50.5% but not less than Lm1,200 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.075	2.1.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.080	2.1.4.5 For other use:	
	1.032.081	2.1.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.082	2.1.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm265 per vehicle
	1.032.083	2.1.4.5.1.2 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	2.1.4.5.2 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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
	1.032.130	2.2.3.3 Taxi-cars .....	20%
	1.032.135	2.2.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.140	2.2.3.5 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:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority .....	30% but not less than Lm895 per vehicle
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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm1,440 per vehicle
1.032.170		2.2.4.3 Taxi-cars .....	50.5% but not less than Lm1,500 per vehicle
1.032.175		2.2.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.180		2.2.4.5 For other use:	
1.032.181		2.2.4.5.1 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
	1.032.182	2.2.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm330 per vehicle
	1.032.183	2.2.4.5.1.2 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
	1.032.184	2.2.4.5.2 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	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
	1.032.230	2.3.3.3 Taxi-cars .....	20%
	1.032.235	2.3.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.240	2.3.3.5 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 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority .....	30% but not less than Lm1,250 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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
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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm2,015 per vehicle
1.032.270		2.3.4.3 Taxi-cars .....	53% but not less than Lm2,200 per vehicle
1.032.275		2.3.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.280		2.3.4.5 For other use:	
1.032.281		2.3.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.282		2.3.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm460 per vehicle
1.032.283		2.3.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	26.5% but not less than Lm1,100 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.284	2.3.4.5.2 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%
	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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
	1.032.330	2.4.3.3 Taxi-cars .....	20%
	1.032.335	2.4.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.340	2.4.3.5 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 limousines and 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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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
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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm2,345 per vehicle
1.032.370		2.4.4.3 Taxi-cars .....	60% but not less than Lm2,900 per vehicle
1.032.375		2.4.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.380		2.4.4.5 For other use:	
1.032.381		2.4.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.382		2.4.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm800 per vehicle
1.032.383		2.4.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	30% but not less than Lm1,450 per vehicle
1.032.384		2.4.4.5.2 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%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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%
1.032.420		2.5.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.430		2.5.3.3 Taxi-cars .....	20%
1.032.435		2.5.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.440		2.5.3.5 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 limousines and 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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm3,135 per vehicle
1.032.470		2.5.4.3 Taxi-cars .....	65% but not less than Lm4,200 per vehicle
1.032.475		2.5.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.480		2.5.4.5 For other use:	
1.032.481		2.5.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.482		2.5.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,070 per vehicle
1.032.483		2.5.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	32.5% but not less than Lm2,100 per vehicle
1.032.484		2.5.4.5.2 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%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.520		2.6.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.530		2.6.3.3 Taxi-cars .....	20%
1.032.535		2.6.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.540		2.6.3.5 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:	
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 limousines and 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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm4,725 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.570		2.6.4.3 Taxi-cars .....	75% but not less than Lm7,300 per vehicle
1.032.575		2.6.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.580		2.6.4.5 For other use:	
1.032.581		2.6.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.582		2.6.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,610 per vehicle
1.032.583		2.6.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	37.5% but not less than Lm3,650 per vehicle
1.032.584		2.6.4.5.2 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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
1.032.630		2.7.3.3 Taxi-cars .....	20%
1.032.635		2.7.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.640		2.7.3.5 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:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority .....	30% but not less than Lm3,360 per vehicle
	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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm5,435 per vehicle
	1.032.670	2.7.4.3 Taxi-cars .....	75% but not less than Lm8,400 per vehicle
	1.032.675	2.7.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.680	2.7.4.5 For other use:	
	1.032.681	2.7.4.5.1 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
	1.032.682	2.7.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,850 per vehicle
	1.032.683	2.7.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	37.5% but not less than Lm4,200 per vehicle
	1.032.684	2.7.4.5.2 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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5%
	1.032.730	2.8.3.3 Taxi-cars .....	20%
	1.032.735	2.8.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
	1.032.740	2.8.3.5 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 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority .....	30% but not less than Lm4,400 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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
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, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading .....	48.5% but not less than Lm7,115 per vehicle
1.032.770	2.8.4.3	Taxi-cars .....	75% but not less than Lm11,000 per vehicle
1.032.775	2.8.4.4	Racing cars, go-karts and quad bikes not suitable to be used on the road .....	6.5%
1.032.780	2.8.4.5	For other use:	
1.032.781	2.8.4.5.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.032.782	2.8.4.5.1.1	vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm2,420 per vehicle
1.032.783	2.8.4.5.1.2	vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975 .....	37.5% but not less than Lm5,500 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.784	2.8.4.5.2 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%
	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%
<b>87.04</b>		<b>Motor vehicles for the transport of goods</b>	
		1. Dumpers designed for off-highway use:	
	1.041.001	1.1 Light Dumpers .....	31%
	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, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	1.043.000	2.1 g.v.w. not exceeding 5 tonnes:	
	1.043.001	2.1.1 Chassis fitted with engine and cab .....	57.5% but not less than Lm1,480 per vehicle
	1.043.010	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 .....	57.5% but not less than Lm1,480 per vehicle
	1.043.020	2.1.3 Other:	
	1.043.025	2.1.3.1 New .....	57.5%
	1.043.030	2.1.3.2 Other:	
	1.043.031	2.1.3.2.1 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
1.043.032		2.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
1.043.033		2.1.3.2.1.2 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
1.043.034		2.1.3.2.2 other .....	57.5% but not less than Lm1,480 per vehicle
1.044.000		2.2 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
1.044.001		2.2.1 Chassis fitted with engine and cab:	
1.044.011		2.2.1.1 New .....	24%
1.044.020		2.2.1.2 Other .....	57.5% but not less than Lm1,480 per vehicle
1.044.030		2.2.2 Other:	
1.044.041		2.2.2.1 New .....	24%
1.044.050		2.2.2.2 Other:	
1.044.051		2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by an approved body:	
1.044.052		2.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm540 per vehicle
1.044.053		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 Lm1,470 per vehicle
1.044.054		2.2.2.1.2 other .....	57.5% but not less than Lm2,960 per vehicle
1.045.000		2.3 g.v.w. exceeding 20 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 Lm1,890 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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 a body approved by the Authority:	
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 Lm585 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 Lm1,585 per vehicle
1.045.054		2.3.2.2.2 other .....	57.5% but not less than Lm3,190 per vehicle
		3. Other, with spark-ignition internal combustion piston engine:	
1.046.000		3.1 g.v.w. not exceeding 5 tonnes	
1.046.010		3.1.1 Chassis fitted with engine and cab .....	57.5% but not less than Lm1,480 per vehicle
1.046.020		3.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform .....	57.5% but not less than Lm1,480 per vehicle
1.046.030		3.1.3 Other:	
1.046.040		3.1.3.1 New .....	57.5%
1.046.050		3.1.3.2 Other:	
1.046.051		3.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.046.052		3.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
1.046.053		3.1.3.2.1.2 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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.046.054	3.1.3.2.2	other .....	57.5% but not less than Lm1,480 per vehicle
1.047.000	3.2	g.v.w. exceeding 5 tonnes:	
1.047.010	3.2.1	Chassis fitted with engine and cab:	
1.047.021	3.2.1.1	New .....	24%
1.047.030	3.2.1.2	Other .....	57.5% but not less than Lm1,480 per vehicle
1.047.040	3.2.2	Other:	
1.047.051	3.2.2.1	New .....	24%
1.047.060	3.2.2.2	Other:	
1.047.061	3.2.2.2.1	classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.047.062	3.2.2.2.1.1	vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm540 per vehicle
1.047.063	3.2.2.2.1.2	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 Lm1,470 per vehicle
1.047.064	3.2.2.2.2	other .....	57.5% but not less than Lm2,960 per vehicle
	4.	Other (excluding electric vehicles):	
1.048.010	4.1	Chassis fitted with engine and cab .....	57.5%
1.048.020	4.2	Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare platform .....	57.5%
1.048.030	4.3	Other:	
1.048.040	4.3.1	New .....	57.5%
1.048.050	4.3.2	Other .....	57.5% but not less than Lm3,190 per vehicle
1.048.060	4.3.3	New tipper trucks, with a g.v.w. exceeding 5 tonnes, whose front end of the platform can be pneumatically or hydraulically raised .....	0%
1.048.070	4.3.4	New refuse disposal trucks with a g.v.w. exceeding 5 tonnes .....	0%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.049.000	5. Electric vehicles:	
	1.049.010	5.1. battery driven electric vehicles .....	0%
	1.049.020	5.2. petrol (or diesel) electric hybrid vehicles .....	16.5%
<b>87.05</b>		<b>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):</b>	
	1.051.000	1. Crane lorries .....	0%
	1.052.000	2. Mobile drilling derricks .....	0%
	1.053.000	3. Fire fighting vehicles .....	0%
	1.054.000	4. Concrete-mixer lorries .....	0%
	1.055.000	5. Other:	
	1.055.010	5.1. Breakdown lorries .....	0%
	1.055.020	5.2. Concrete-pumping lorries .....	0%
	1.055.030	5.3. Other .....	0%
<b>87.06</b>		<b>Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:</b>	
	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
	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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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
<b>87.07</b>	1.070.000	<b>Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:</b>	0%
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05</b>	
	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
	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:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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%
<b>87.09</b>	1.091.000	<b>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</b>	0%
<b>87.10</b>	1.101.000	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	0%
<b>87.11</b>		<b>Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:</b>	
	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:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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:	
	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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
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:	
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

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	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%
<b>87.13</b>	1.131.000	<b>Invalid carriages, whether or not motorised or otherwise mechanically propelled .....</b>	0%
<b>87.14</b>		<b>Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:</b>	
	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
	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 VI**

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

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

(2) The provisions of articles 24, 25 and 31 in Part VI shall be deemed to have come into force as from the year of assessment 2007.

Amendment of article 4 of the principal Act.

**24.** In article 4 of the principal Act, immediately after subarticle (8) there shall be added the following new subarticle:

"(9) Notwithstanding the provisions of the other subarticles of this article or of any other law, the Commissioner shall furnish to the Commissioner of Value Added Tax such information being information obtained by the Commissioner for any of the purposes of this Act, as may be directed by the Minister."

Addition of new article 12A to the principal Act.

**25.** Immediately after article 12 of the principal Act, there shall be added the following new article.

"No obligation to furnish return of income.

**12A.** (1) Notwithstanding the provisions of articles 10, 11 and 12, but without prejudice to the other provisions of this Part, a person shall not be required to furnish a return of income mentioned in article 10(1) or to make an election in terms of article 12 where the Commissioner gives notice in writing to this effect to such person.

(2) The notice mentioned in subarticle (1) shall include a person's income which is required to be disclosed for the purposes of the Income Tax Acts as known to the Commissioner at the time of service of the said notice.

(3) When a person who is served with a notice mentioned in subarticle (1) has income required to be disclosed that is higher than that shown in the said notice it shall be the duty of that person to furnish a return of income under article 10(1).

(4) Where the notice mentioned in subarticle (1) hereof results in a refund of tax, the Commissioner shall refund such tax after the person in receipt of such notice has agreed in writing that the refund is due to him, and if it then results that the refund is wholly or partly not due to the said person and that the said person has failed to abide by the provisions of subarticle (3) the provisions of article 48(9) of this Act shall apply."

**26.** In the proviso to subarticle (5) of article 19 of the principal Act, for the words "of article 27, or of article 324(2) of the Companies Act.", there shall be substituted the words "of article 26, of article 163(5) or of article 324(2) of the Companies Act."

Amendment of article 19 of the principal Act.

**27.** The proviso to subarticle (1) of article 35 of the principal Act shall be deleted.

Amendment of article 35 of the principal Act.

**28.** In paragraph (b) of article 36 of the principal Act, for the words "of subarticle (2)(b), or of article 30(3), or of article 31(1)", there shall be substituted the words "of article 30(1)(b) or (2) or (3), or of article 31(5)".

Amendment of article 36 of the principal Act.

**29.** (1) Subarticle (1) of article 37 of the principal Act shall be substituted by the following:

Amendment of article 37 of the principal Act.

"(1) Any person who, having appealed to the Board feels aggrieved by its decision may, by application filed within thirty days from the date of service upon him of the decision of the Board, appeal against the decision, on a question of law only -

(i) where the total amount of tax, additional tax, fines and interest in dispute at the time when the appeal was lodged before the Board is less than five hundred thousand liri (Lm500,000), to the Court of Appeal (Inferior Jurisdiction); and

(ii) where the total amount of tax, additional tax, fines and interest in dispute at the time when the appeal was lodged before the Board is of five hundred thousand liri (Lm500,000) or more, to the Court of Appeal."

(2) Subarticle (2) thereof shall be substituted by the following:

"(2) The Commissioner may, if he is dissatisfied with the decision of the Board, appeal against the decision on a question

of law only to the court that is competent to take cognizance of the appeal in accordance with subarticle (1)(i) and (ii) by an application filed within thirty days from the date of the Board's decision."

(3) In subarticle (7) thereof immediately after the words "shall be in the discretion of the", there shall be added the words "Court of Appeal or of the" and immediately after the words "(Inferior Jurisdiction)" there shall be added the words ", as the case may be,".

(4) In subarticle (8) thereof immediately after the words "in connection with an appeal to" there shall be added the words "the Court of Appeal and to" and immediately after the words "(Inferior Jurisdiction)" there shall be added the words ", as the case may be,".

Amendment of article 47 of the principal Act.

**30.** Subarticle (3) of article 47 of the principal Act shall be substituted by the following new subarticle:

"(3) The running of the period referred to in subarticle (2) shall be interrupted by a demand note served through registered post by the Commissioner or by any judicial act filed by the Commissioner before the expiration of such period demanding the payment of the amount claimed."

Amendment of article 48 of the principal Act.

**31.** Immediately after subarticle (8) of article 48 of the principal Act there shall be added the following new subarticle:

"(9) Where a refund of tax by the Commissioner is wholly or partly not due to a person, it shall be the duty of such person to make a repayment thereof to the Commissioner within thirty days from the date of receipt of such refund, and where such repayment is not paid as aforesaid interest shall be charged according to the provisions of article 44 of this Act."

## PART VII

Amendment to the Excise Duty Act.  
Cap. 382.

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

(2) This Part shall be deemed to have come into force on the 19<sup>th</sup> October, 2006.

Amendment of the Fourth Schedule of the Principal Act.

**33.** The Fourth Schedule to the Principal Act shall be amended as follows:

(a) For the words in the "Rates of Excise Duty" column here in respect of the item "Heavy fuel oil falling within CN

Codes 2710.19.61 to 2710.19.69", there shall be substituted the following:

"Lm 6.45 per 1000 Kgs";

(b) For the words in the "Rates of Excise Duty" column thereof in respect of the item "Electricity falling under CN Code 2716", there shall be substituted the following:

"Lm 0.22 per MWh";

(c) For the words in the "Rates 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 0.07 per 1 gigajoule, gross calorific value";

(d) For the words in the "Rates of Excise Duty" column thereof in respect of the item "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", there shall be substituted the following:

"Lm 9.10 per 1000 litres".

### PART VIII

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

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

**35.** In the Maltese text of subarticle (3) of article 32 of the principal Act, for the words "u għandu jinnotifika dik l-istima proviżorja lil dik il-persuna" there shall be substituted the words "u għandu jinnotifika dik l-istima lil dik il-persuna".

Amendment of article 32 of the principal Act.

**36.** (1) Subarticle (1) of article 47 of the principal Act shall be substituted by the following:

Amendment of article 47 of the principal Act.

"(1) Any of the parties to an appeal or a reference to the Board who feels aggrieved by the decision of that Board may, by means of an application to be filed within thirty days from the date on which the decision appealed from is notified to him, appeal against that decision on a question of law only -

(i) where the total amount of tax, administrative penalty, and interest for the tax period or periods under appeal up to the date of receipt of the appeal

by the Value Added Tax Appeals Board is less than five hundred thousand liri (Lm500,000), to the Court of Appeal (Inferior Jurisdiction); and

(ii) where the total amount of tax, administrative penalty, and interest for the tax period or periods under appeal up to the date of receipt of the appeal by the Value Added Tax Appeals Board is of five hundred thousand liri (Lm 500,000) or more, to the Court of Appeal."

(2) in subarticle (3) thereof immediately after the words "in connection with appeals to the" there shall be added the words "Court of Appeal or to the" and immediately after the words "Court of Appeal (Inferior Jurisdiction)" there shall be added the words ", as the case may be, ".

Amendment of article 48 of the principal Act.

**37.** Subarticle (5) of article 48 of the principal Act shall be substituted by the following:

"(5) The Commissioner may, at any time within the period specified in subarticle (4), request any person to produce, or may remove from any person, including a third party, the records, documents, accounts and electronic data required to be kept by him in virtue of this article and to make copies thereof:

Provided that, if there is evidence that after being requested by the Commissioner by means of a notice in writing, that such person failed to produce without any reasonable excuse any records, documents, accounts and electronic data within thirty days from the date of service of such notice, such person shall not be allowed to produce such records, documents, accounts and electronic data at a later stage after the issue of the provisional assessment or assessments or before the Board of Appeals or in any Court of law:

Provided further that when reliance is placed on any other person to perform any task, the fact of that reliance or any delay or inaccuracy on the part of the person relied upon shall not constitute a reasonable excuse for the purposes of this subarticle."

Amendment of article 56 of the principal Act. Cap. 473.

**38.** In subarticle (4) of article 56 of the principal Act, for the words "Commissioner of Inland Revenue", there shall be substituted the words "Commissioner of Inland Revenue, to the competent authority designated under the Eco-Contribution Act and to the Comptroller of Customs".

**39.** Subarticle (3) of article 58 of the principal Act shall be substituted by the following: Amendment of article 58 of the principal Act.

"(3) The running of the period referred to in subarticle (2) shall be interrupted by a demand note served through registered post by the Commissioner or by any judicial act filed by the Commissioner before the expiration of such period demanding the payment of the amount claimed."

**40.** Immediately after subarticle (4) of article 63 of the principal Act there shall be added the following subarticle: Amendment of article 63 of the principal Act.

"(5) Where it appears to the Commissioner that it is necessary for the protection of Government revenue, he may, at any time, under conditions approved by the Minister, require a taxable person, as a condition for that person to supply goods or services, to give such security, or further security, for that amount and in such manner as the Commissioner may determine, for the payment of any tax that is or may become due by him under this Act."

**41.** In paragraph (c) of article 76 of the principal Act for the words "made under this Act," there shall be substituted the words "made under this Act;" and immediately thereafter there shall be added the following new paragraph: Amendment of article 76 of the principal Act.

"(d) supplies goods or services having failed to provide the security requested by the Commissioner under article 63(5),"

**42.** Article 77 of the principal Act shall be amended as follows: Amendment of article 77 of the principal Act.

(a) in paragraph (n) of article 77 of the principal Act, for the words "in virtue of paragraph (l) of this article" there shall be substituted the words "in virtue of paragraph (m) of this article";

(b) in paragraph (o) thereof, for the words "issued or approved by the Commissioner," there shall be substituted the words "issued or approved by the Commissioner;" and immediately thereafter there shall be added the following new paragraph:

"(p) being a credit or financial institution which supplies money or grants credit by way of a loan account facility or by means of any other kind of facility to a customer in connection with the supply of goods or services by third parties to that customer for the

construction, re-construction, repair, refurbishment or maintenance of immovable property or for fixtures related thereto, and which effects payment for such goods or services either directly to the vendor or supplier thereof or to a third party or to the customer subject to an understanding or to an express or implied condition that the amount paid will be passed on to the said vendor or supplier, by the debit of the customer's loan account or other facility, on the basis of supporting documents, including contracts, invoices, receipts, architects' or other certificates, or similar documents, submitted by or on behalf of the customer or by or on behalf of suppliers, contractors or other third parties, and which fails to inform the Commissioner of the names and VAT registration numbers of the said suppliers, contractors or other third parties as aforesaid, other than the customer, to whom it has directly or indirectly made payments as specified in this paragraph, in the form required by the Commissioner, as well as of the amounts of such payments, by not later than the end of the calendar quarter immediately following the calendar quarter during which it directly or indirectly made any payment as aforesaid"; and

(c) from the words "shall be guilty of an offence and shall," to the words "or to both such fines and imprisonment." there shall be substituted the following "shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than three hundred liri and not exceeding one thousand five hundred liri and, except for paragraph (p), to a further fine (*multa*) equal to ten times the endangered tax or to imprisonment of not more than six months or to both such fines and imprisonment.

In addition, on a request by the prosecution, the court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding one month, and, in default, the offender shall be liable to the payment of a further fine (*multa*) of not less than two liri and not exceeding ten liri for every day on which the default continues after the lapse of the time fixed by the Court."

Amendment of  
the Ninth  
Schedule to the  
principal Act.

**43.** In the Maltese text, subparagraph (c) of paragraph (l) in item 4 of the Ninth Schedule to the principal Act shall be substituted by the following:

"(ċ) ma jkunx thallas ammont ta' hamsa fil-mija tat-taxxa li jkun hemm kwistjoni dwarha jew hamsin lira skond

liema jkun oghla; u".

## PART IX

**44.** (1) This Part amends the Eco-Contribution Act, and shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

Amendment to  
the Eco-  
Contribution  
Act.  
Cap. 473.

(2) The provisions of article 47 shall come into force on such date as the Minister responsible for the environment may, by notice in the Gazette, establish.

**45.** Immediately before article 14, under Part VI - Enforcement and Sanctions, of the principal Act there shall be added the following new articles:

Addition of new  
articles to the  
principal Act.

"Power of  
competent  
authority to  
issue  
assessments.

**13A.** (1) Where any person liable to the payment of eco-contribution fails to furnish a return when due or furnishes a return with an understatement of the eco-contribution due for that period, or furnishes an incomplete or incorrect return which he fails to correct within the prescribed time period, the competent authority may issue an assessment on that person indicating the amount of eco-contribution due and shall serve such assessment at any time after the expiration of the time allowed in terms of this Act for the furnishing of the return and by not later than six years from the end of the period to which the return relates.

(2) An assessment issued in terms of subarticle (1) shall not relieve the person who has not furnished a return or the corrected return, as the case may be, from his obligation to furnish the return and from his liability to any or to further administrative penalties due in terms of this Act.

(3) The power of the competent authority to issue an assessment includes the power to issue an additional or revised assessment within the same time limits and to cancel an assessment so issued.

Assessments.

**13B.** (1) An assessment issued in terms of article 13A shall be made in such form and contain such particulars as the competent authority may deem appropriate.

(2) An assessment may be issued by reference to such information, estimates or criteria as the competent authority may, in its judgement, deem appropriate.

(3) Where an assessment is issued any amount of eco-contribution indicated in such assessment shall, except if and to the extent that the assessment is cancelled or revised, be deemed for the purposes of this Act to be and to always have been the eco-contribution properly due and chargeable with respect to the period to which the return relates."

Amendment of article 14 of the principal Act.

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

(a) for the words "of such criminal offence." in the proviso thereto there shall be substituted the words "of such criminal offence:"; and

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

"Provided further that in all cases where the competent authority imposes an administrative penalty in terms of the Act, it shall be payable in addition to the eco-contribution properly chargeable and due under the Act."

Substitution of article 20 of the principal Act.

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

"Appeals.

**20.** (1) The procedure to be followed in relation to appeals against an assessment issued and administrative penalties imposed by the competent authority shall be regulated by the provisions of this article.

(2) A person who receives and is notified of an assessment in terms of article 13A or is notified with a judicial act referred to in article 18(2) may, within thirty days from the date of such notification, lodge an appeal before the Appeals Board objecting to the amount of eco-contribution and administrative penalties so fixed:

Provided that an appeal shall not be valid unless:

(a) the return for the period in respect of which the assessment is issued or the penalty has been imposed, or a copy thereof, has been submitted to the competent authority;

(b) the amount of the eco-contribution which is not in dispute, if any, due by the appellant, has been paid; and

(c) a payment of such administrative fees as may be prescribed has been made.

(3) The Appeals Board shall not annul an administrative penalty as aforesaid unless such penalty cannot at law be imposed in the circumstances of the case, or cannot at law be fixed in the amount established by the competent authority, due account being given to the principle of proportionality.

(4) The Appeals Board shall, without delay, set down the appeal for hearing at an early date, which date shall in no case be later than sixty days from the date of the service of the appeal on the competent authority.

(5) The appeal, and the notification of the date fixed for hearing, shall be notified to the competent authority without delay, and the competent authority shall file its reply thereto within thirty days from the date of the notification of the appeal.

(6) The decision of the Appeals Board shall, upon becoming *res judicata*, be deemed to be a decision of the Appeals Board equivalent to a decision of the First Hall of the Civil Court ordering payment by the appellant of the eco-contribution and administrative penalty as confirmed or reduced.

(7) Any of the parties to the proceedings before the Appeals Board shall have a right of appeal to the Court of Appeal in accordance with article 23."

Amendment of  
note (1) in the  
First Schedule  
to the principal  
Act.

**48.** Note (1) of the General Notes and Rules for Interpretation in the First Schedule to the principal Act shall be deleted and substituted by the following note:-

"(1) The nomenclature of the Tariff is based on the nomenclature for the classification of goods in the Harmonized Commodity Description and Coding System 1983 (hereinafter referred to as the Harmonized System) current at the time of coming into force of this Schedule, as may be amended from time to time, and shall be interpreted in accordance with the Explanatory Notes to the Harmonized System published by the Customs Co-Operation Council, Brussels:

Provided that notwithstanding any change in any HS Code Number, all products falling within the descriptions provided for in the Schedule shall remain subject to the provisions of this Act."

---

Passed by the House of Representatives at Sitting No. 505 of the 12th March, 2007.

ANTON TABONE  
*Speaker*

RICHARD J. CAUCHI  
*Clerk to the House of Representatives*