

Nagħti l-kunsens tiegħi.

(L.S.)

MARIE LOUISE COLEIRO PRECA  
President

29 ta' April, 2014

#### ATT Nru. XII tal-2014

*ATT biex jimplimenta Miżuri tal-Estimi Finanzjarji għall-2014 u miżuri amministrattivi oħra.*

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

1. It-titolu fil-qosor ta' dan l-Att huwa l-Att tal-2014 li jimplimenta Miżuri tal-Estimi. Titolu fil-qosor.

#### TAQSIMA I

2. Id-dispożizzjonijiet ta' din it-Taqsima għandhom jitqiesu li bdew isehħu fl-1 ta' Jannar, 2014. Bidu fis-sehħ ta' din it-Taqsima.

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

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

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Kap. 161. (2) Għall-fini li tingabar dik is-somma hawn qabel imsemmija, il-Ministru għall-Finanzi hu b'dan awtorizzat li johroġ *stock* f'Malta taħt id-dispożizzjonijiet tal-Ordinanza dwar Self Lokali (*Stock* u Titoli Registrati), b'dawk il-pattijiet u kondizzjonijiet hekk kif l-istess Ministru jista' japprova.

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

(a) jithallsu l-ispejjeż li jeċċedu d-dhul li jsiru fil-Fond Konsolidat matul is-sena 2014 u, jew snin sussegwenti;

(b) jiġu mifdija *stocks* registrati li għandhom jiġu mifdija matul l-2014; u

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

## TAQSIMA II

Emendi għall-Ordinanza tad-Dwana. Kap.37. 6. Din it-Taqsima temenda l-Ordinanza tad-Dwana u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza tad-Dwana, hawn iżjed 'il quddiem imsejjha "il-liġi prinċipali".

Emenda tal-artikolu 2 tal-liġi prinċipali. 7. Fl-artikolu 2 tal-liġi prinċipali, minnufih wara t-tifsira "post 'il hemm mill-ibħra", għandha tiżdied it-tifsira ġdida li ġejja:

" "taxxa" jew "taxxi" tinkludi t-taxxa fuq il-valur miżjud;".

Emenda tal-artikolu 61A tal-liġi prinċipali. 8. Fl-artikolu 61A tal-liġi prinċipali, minflok il-kliem "Għall-fini ta' xi reat", għandhom jidhlu l-kliem "Mingħajr preġudizzju għall-proviso tal-paragrafu (m) tal-artikolu 62, għall-fini ta' xi reat".

Emenda tal-artikolu 62 tal-liġi prinċipali. 9. Fil-paragrafu (m) tal-artikolu 62 tal-liġi prinċipali, minflok il-kliem "f'xi dettal materjali; jew", għandhom jidhlu l-kliem "f'xi dettal materjali:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

"Izda persuna li tagħmel dikjarazzjoni skorretta u tinforma lill-Kummissarju bil-miktub dwarha -

(i) qabel ma l-Kummissarju jgħarraf lill-persuna li d-dettalji tad-dikjarazzjoni doganali mhumiex korretti, u

(ii) fil-perjodu meta ma jkunx għad magħruf fis-

sistemi ta' proċessar ta' dikjarazzjonijiet tad-dwana, kemm manwali u kemm elettronici, jekk hux ser ikun hemm kontroll tal-merkanzija, jew meta jkun magħruf li mhux ser ikun hemm tali kontroll, u

(iii) tali informazzjoni tingħata lill-Kummissarju sa mhux iktar tard minn għaxart ijiem tax-xogħol mid-data tar-rilaxx tal-merkanzija, u

(iv) tali skorrettezza ma tittentax tagħmel id-dikjarazzjoni applikabbli għal merkanzija oħra barra dik li kienet tkopri originarjament,

din il-persuna għandha titqies li ma tkunx wettqet reat taht dan il-paragrafu; jew".

**10.** L-artikolu 63 tal-liġi prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tal-artikolu 63 tal-liġi prinċipali.

"63. (1) B'dak kollu li jinsab f'xi dispożizzjoni oħra ta' din l-Ordinanza, u mingħajr preġudizzju għal kull proċedura oħra li minnha min ikun għamel l-offiża jkun jista' jgħaddi skont xi liġi oħra, f'każ ta' irregolarità f'xi ċirkostanza minn dawk imsemmija fil-paragrafi li ġejjin ta' dan is-subartikolu, il-Kummissarju jista', bi ftehim ma' min ikun wettaq l-irregolarità, jimponi l-penali li ġejja minflok proċeduri fil-qorti:

(a) meta d-dazju perikolat ma jkunx iżjed minn elfejn euro (€2,000), il-Kummissarju jista' jiġbor id-dazju perikolat u jimponi penali li tkun daqs id-dazju perikolat;

(b) meta m'hemmx dazju perikolat imma hemm taxxi perikolati, il-Kummissarju jista' jiġbor it-taxxi perikolati u jimponi penali ta' hamsa fil-mija (5%) tad-differenza fil-valur tal-oġġetti, jew jekk m'hemmx differenza fil-valur, penali ta' wiehed fil-mija (1%) tal-valur tal-oġġetti, kif ukoll penali daqs it-taxxi perikolati;

(c) meta hemm perikolati kemm dazju ta' mhux iżjed minn elfejn euro (€2,000) kif ukoll taxxi fuq l-oġġetti, il-Kummissarju jista' jiġbor id-dazju perikolat u t-taxxi perikolati u jimponi penali daqs id-dazju u taxxi perikolati;

(d) meta m'hemmx ebda dazju jew taxxa oħra dovuti jew perikolati fuq l-oġġetti u lanqas m'hemmx restrizzjoni jew projbizzjoni fuq l-importazzjoni tal-oġġetti, il-Kummissarju jista' jimponi penali ta' mitt euro

(€100);

(e) meta m'hemm ebda dazju jew taxxa oħra dovuti jew perikolati fuq l-oġġetti imma hemm restrizzjoni jew projbizzjoni fuq l-importazzjoni tal-oġġetti, il-Kummissarju jista' jimponi penali ta' mitejn euro (€200).

(2) Fil-każ li titwettaq xi waħda mill-irregolaritajiet imsemmija fit-Tieni Skeda li tinsab ma' din l-Ordinanza, li twettqet wara t-30 ta' April 2013 u jsehh il-ftehim dwarha imsemmi fis-subartikolu (1) ta' dan l-artikolu, jew fejn l-irregolarità sehhet qabel it-30 t'April 2013 imma l-ftehim dwarha imsemmi fis-subartikolu (1) ta' dan l-artikolu isehh wara t-30 t'April 2013, il-penali għal min jonqos -

(a) għall-ewwel darba matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 25% tad-dazju u taxxi perikolati skont il-każ, jew hamsin euro (€50) skont liema hu l-ikbar, u

(b) għat-tieni darba matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 50% tad-dazju u taxxi perikolati skont il-każ, jew hamsa u sebghin euro (€75) skont liema hu l-ikbar, u

(c) għat-tielet darba jew iktar matul it-tnax-il xahar ta' qabel id-data li fiha twettqet l-irregolarità, għandha tkun ta' 100% tad-dazju u taxxi perikolati skont il-każ, jew mitt euro (€100) skont liema hu l-ikbar."

Emenda tal-artikolu 63A tal-liġi prinċipali.

**11.** Fis-subartikolu (1) tal-artikolu 63A tal-liġi prinċipali, minnufih wara l-kliem "sa fejn jirrigwarda d-dispożizzjonijiet ta' din l-Ordinanza," għandhom jiżdiedu l-kliem "u mingħajr preġudizzju għal kull proċedura oħra li minnha min ikun għamel l-offiża jkun jista' jgħaddi skont xi liġi oħra,".

### TAQSIMA III

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

**12.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq l-*Income* u għandha tinqara u tinftiehem haġa waħda mal-Att dwar it-Taxxa fuq l-*Income*, hawn iżjed 'il quddiem imsejjah "l-Att prinċipali".

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

(a) l-artikoli 13, 14(b) u (d), 15(c) u (d), 16 sa 24, 25(a)(i)(ii)(iv)(v), 25(b) u 26 għandhom jiġu fis-sehh mis-sena

ta' stima 2015; u

(b) l-artikoli 15(a) u 25(a)(iii) għandhom jiġu fis-seħh mis-sena ta' stima 2014.

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

Emenda tal-artikolu 5 tal-Att prinċipali.

(a) is-subparagrafu (ii) tal-paragrafu (a) tas-subartikolu (1) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(ii) qligħ jew profitt li jinqala' mit-trasferiment ta' proprjetà jew użufrutt ta', jew mill-assenjament jew ċessjoni ta' kull jedd fuq titoli, negozju, avvjament, permessi ta' negozju, drittijiet tal-awtur, privattivi, *trade marks* u l-ismijiet ta' ditti kummerċjali u proprjetà oħra intellettuali;" u

(b) fis-subartikolu (9) tiegħu, minnufih wara l-paragrafu (iii) u l-*provisos* li hemm miegħu, għandu jiżdied il-paragrafu ġdid li ġej:

"(iv) Meta l-attiv, li jikkwalifika għal ħelsien mit-taxxa skont dan l-artikolu, jiġi trasferit minn kumpannija waħda għal kumpannija oħra u l-kumpannija li takkwista l-attiv toħroġ ishma għal korrispettiv tal-attiv akkwistat, kemm jekk lill-kumpannija li tittrasferixxi jew lil xi persuna oħra, il-kost tal-akkwist tal-imsemmija ishma għandu, għall-finijiet tal-kalkolu tal-qligħ jew profitti li jinkisbu mit-trasferiment sussegwenti tal-imsemmija ishma, jiġi mnaqqas (izda mhux inqas minn zero) b'ammont li jiġi determinat billi jitnaqqas, mill-valur tat-trasferiment tal-attiv, il-kost tal-akkwist tiegħu għall-kumpannija li tittrasferixxi:

Izda dan il-paragrafu ma għandux japplika meta l-imsemmi attiv jiġi intaxxat skont id-dispożizzjonijiet tas-subartikolu (9A) ta' dan l-artikolu jew l-artikolu 5A(12A)."

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

Emenda tal-artikolu 5A tal-Att prinċipali.

(a) fis-subartikolu (3) tiegħu, minflok il-kliem "Dan l-artikolu japplika" għandhom jidhlu l-kliem "Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, dan l-artikolu japplika";

(b) fl-ewwel proviso għall-paragrafu (f) tas-subartikolu

(4) tiegħu, minflok il-kliem "tal-artikolu 5(9)(ii) għandhom ukoll jgħoddu għal dak it-trasferiment" għandhom jidhlu l-kliem "tal-artikolu 5(9)(ii) u (iv) għandhom ukoll jgħoddu għal dak it-trasferiment";

(ċ) fil-paragrafu (g) tas-subartikolu (12) tagħha, minflok il-kliem "dak l-ammont ta' taxxa.", għandhom jidhlu l-kliem "dak l-ammont ta' taxxa:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

"Iżda wkoll għal kwalunkwe perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2014 l-imgħax għandu jiġi kkalkulat bir-rata stabbilita bid-dispożizzjonijiet tal-artikolu 44(2A) tal-Att dwar l-Amministrazzjoni tat-Taxxa u l-imgħax totali m'għandux jaqbeż l-ammont imsemmi ta' taxxa."; u

(d) fit-tieni proviso għall-paragrafu (ċ) tas-subartikolu (12A) tiegħu, minflok il-kliem "jakkwista ishma" għandhom jidhlu l-kliem "jakkwista ishma bhala konsegwenza ta' separazzjoni ġudizzjarja jew konsenswali,", u minflok il-kliem "id-data tad-donazzjoni" għandhom jidhlu l-kliem "id-data tas-separazzjoni ġudizzjarja jew konsenswali, tad-donazzjoni".

Emenda tal-artikolu 12 tal-Att prinċipali.

**15.** Is-subartikolu (1) tal-artikolu 12 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) minnufih wara l-proviso għas-subparagrafi (i) u (ii) tal-paragrafu (ċ) tagħha, għandu jiżdied is-subparagrafu ġdid li ġej:

"(iii)(A) kwalunkwe dividend imħallas minn kumpannija registrata f'Malta lil individwu minn profitti allokatu għal xi wieħed mill-kontijiet intaxxati, barra l-kont ta' taxxa finali u l-kont mhux intaxxat, fejn l-*income* taxxabli tal-individwu, eskluż dak id-dividend, huwa ugwali jew jaqbeż il-limitu rilevanti:

Iżda, fil-każ fejn dan l-individwu huwa intitolat jitlob tnaqqis fuq dividend dikjarat fil-prospett tat-taxxa, l-ammont jew il-porzjoni ta' dak id-dividend, sal-ammont tal-imsemmi tnaqqis, m'għandux ikun eżenti mit-taxxa:

Iżda wkoll fil-każ fejn l-*income* taxxabli ta' dan l-individwu eskluż dak id-dividend huwa inqas mil-limitu rilevanti, l-ammont jew porzjon ta' dan id-dividend eżenti mit-taxxa għandu jkun ammont determinat billi mill-*income* taxxabli jitnaqqas il-limitu rilevanti:

Iżda wkoll il-proviso preċedenti m'għandux japplika fejn l-*income* taxxabbli tal-imsemmi individwu ma jaqbiżx il-limitu rilevanti.

(B) Kwalunkwe dividend jew parti minnu, eżenti mit-taxxa taht il-paragrafu (iii)(A), għandu, għall-finijiet tal-paragrafu (a) tal-aħħar proviso tal-artikolu 60 u l-paragrafu (a) tal-aħħar proviso tal-artikolu 48(1) tal-Att dwar l-Amministrazzjoni tat-Taxxa, ikun dividend li għalih jirreferu l-imsemmija paragrafi.

(C) Għall-finijiet tal-artikolu 12(1)(c)(iii):

(a) Fejn dan l-individwu għandu aktar minn wiehed minn dawn id-dividendi, l-ammont totali ta' dawn id-dividendi għandu jiġi trattat bħala dividend wiehed;

(b) "il-Limitu rilevanti" huwa kif ġej:

(i) fil-każ fejn japplikaw ir-rati preskritti taht l-artikolu 56(1)(a), il-limitu rilevanti huwa €28,700;

(ii) fil-każ fejn japplikaw ir-rati preskritti taht l-artikolu 56(1)(b), il-limitu rilevanti huwa ta' €19,500;

(iii) fil-każ fejn japplikaw ir-rati preskritti taht l-artikolu 56(1)(b), il-limitu rilevanti huwa ta' €21,200.";

(b) fil-paragrafu (h) tagħha, minflok il-kliem "kommutazzjoni ta' pensjoni" għandhom jidhlu l-kliem "kommutazzjoni ta' pensjoni (sa massimu ta tletin fil-mija (30%) tal-pensjoni totali)", u minnufih wara l-kliem "jew korriment;" għandhom jiziedu l-kliem "(għall-għanijiet ta' dan il-paragrafu "pensjoni totali" tfisser il-valur totali tal-pensjoni disponibbli biex tipprovdi għall-hlasijiet tal-pensjoni);";

(c) il-paragrafu (t) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(t) kull assistenza finanzjarja, kif stabbilita mill-qrati ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (minn hawn 'il quddiem "UE/ŻEE") jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova jew kif miftiehem b'att pubbliku ta' separazzjoni

personali taht l-awtorità tal-qrati ta' Stat Membru tal-UE/ŻEE jew tal-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova, jew kif ordnat mill-qrati ta' Stat Membru tal-UE/ŻEE f'sentenza jew digriet dwar divorzju jew mill-qrati jew awtoritajiet oħra ta' pajjiż ieħor kif il-Kummissarju jista' japprova, riċevuta minn xi individwu mingħand il-konjuġi relattiv mifrud jew mifruda għar-rigward tal-manteniment ta' xi wild;"; u

(d) minnufih wara l-paragrafu (v) tagħha, għandu jiżdied il-paragrafu ġdid li ġej:

"(w) l-*income* mill-impjeg (barra l-*income* ġġenerat mid-detentur ta' kariga ta' direttur) ta' mara miżżewġa ta' aktar minn erbgħin sena u tibda l-impjeg wara li tkun assenti minn okkupazzjoni renumerativa għal mill-anqas ħames snin u fejn dan l-*income* ma jaqbiżx id-disat elef mija u ħamsin euro (€9,150) u l-imsemmija mara hija soġġetta konguntement taxxabbli mal-konjuġi tagħha bir-rati speċifikati fl-artikolu 56(1)(a):

Iżda dan il-paragrafu għandu japplika għal perjodu ta' ħames snin konsekuttivi ta' stima li jibdew mis-sena bazi li fiha l-mara bdiet taħdem."

Emenda tal-artikolu 14 tal-Att prinċipali.

**16.** Fil-proviso għall-paragrafu (m) tas-subartikolu (1) tal-artikolu 14 tal-Att prinċipali, minflok il-kliem "s-sentejn li jiġu minnufih wara;" għandhom jidhlu l-kliem "s-sentejn li jiġu minnufih wara:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

"Iżda wkoll kull somma li tingabar mill-bejgħ ta' dawk id-drittijiet fuq proprjetà intellettuali u kull *income* li jiġi riċevut dwarhom għandu jiġi inkluż bħal *income* totali fis-sena meta jiġi hekk riċevut;".

Sostituzzjoni tal-artikolu 14A tal-Att prinċipali.

**17.** L-artikolu 14A tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"14A. Minkejja kull haġa għall-kuntrarju li tinsab f'dan l-Att, jekk individwu jipprova għas-sodisfazzjon tal-Kummissarju li fis-sena qabel sena ta' stima jkun għamel ħlas għall-manteniment kif stabbilit mill-qrati ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (minn hawn 'il quddiem "UE/ŻEE") jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova jew kif miftiehem b'att pubbliku ta' separazzjoni personali taht l-awtorità tal-qrati ta' Stat Membru tal-UE/ŻEE jew tal-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova, jew kif ordnat mill-qrati ta' Stat

Membru tal-UE/ŻEE f'sentenza jew digriet dwar divorzju jew mill-qrati ta' pajjiż ieħor kif il-Kummissarju jista' japprova lill-parti miżżewġa lilu li ma tkunx baqgħet tgħix miegħu, dak l-individwu għandu jingħata bhala tnaqqis kontra l-*income* tiegħu l-icken minn dawn l-ammonti -

(a) l-ammont attwalment imħallas skont l-ordni tal-Qorti jew att pubbliku;

(b) l-*income* taxxabbli tal-individwu għas-sena."

**18.** Fil-paragrafu (b) tal-artikolu 14Ċ tal-Att prinċipali, minflok il-kliem "elf u tliet mitt euro (€1300)" għandhom jidhlu l-kliem "elfejn euro (€2000)".

Emenda tal-artikolu 14Ċ tal-Att prinċipali.

**19.** Fil-proviso għall-artikolu 14E tal-Att prinċipali, minflok il-kliem "li jiddetermina l-Kummissarju." għandhom jidhlu l-kliem "li jiddetermina l-Kummissarju:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

Emenda tal-artikolu 14E tal-Att prinċipali.

"Iżda wkoll fil-każ ta' *attendenza* għal attivitajiet sportivi regolari organizzati minn entitajiet barra minn Malta, ir-reġistrazzjoni kif imsemmi qabel ma tkunx meħtieġa u t-talba għal tnaqqis għandha ssir direttament mill-individwu interessat f'dak il-format u l-kontenut li jiddetermina l-Kummissarju."

**20.** Fil-proviso għall-artikolu 14G tal-Att prinċipali, minflok il-kliem "kif stabbilit mill-Kummissarju." għandhom jidhlu l-kliem "kif stabbilit mill-Kummissarju:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

Emenda tal-artikolu 14G tal-Att prinċipali.

"Iżda wkoll fil-każ ta' *attendenza* għal korsijiet kreattivi jew kulturali organizzati minn entitajiet barra minn Malta, l-akkreditament kif imsemmi qabel ma jkunx meħtieġ u t-talba għal tnaqqis għandha ssir direttament mill-individwu interessat f'dak il-format u l-kontenut kif stabbilit mill-Kummissarju."

**21.** Minnufih wara l-artikolu 31Ċ tal-Att prinċipali, għandu jiżdied l-artikolu ġdid li ġej:

Żjieda ta' artikolu ġdid mal-Att prinċipali.

"Tassazzjoni ta' *income* minn kirjiet ġej mill-kiri ta' fond residenzjali.

31D. (1) Minkejja kull dispożizzjoni oħra fl-Atti dwar it-Taxxa jew kwalunkwe regolament magħmul taħthom, id-dispożizzjonijiet ta' dan l-artikolu għandhom japplikaw meta, matul is-sena rilevanti, xi persuna tikri proprjetà immobbli, fejn il-fond huwa mikri bhala residenza jew garaxx, lil individwu jew individwi.

(2) L-*income* taxxabbli fiċ-ċirkustanzi msemmija fis-subartikolu (1) għandu, fl-għażla tal-persuna msemmija fl-imsemmi subartikolu, ikun bir-rata ta' hmistax-il ċenteżmu (0.15) fuq kull euro tal-qligħ totali mill-kirja. Din it-taxxa għandha tkun waħda finali u minkejja kwalunkwe dispożizzjoni oħra tal-Atti dwar it-Taxxi, m'għandha tingħata l-ebda tpaċija jew refużjoni lil kwalunkwe persuna fir-rigward tat-taxxa mħallsa.

(3) Fejn l-għażla msemmija fis-subartikolu (2) tkun għet eżerċitata, dan l-*income* għandu jitqies li jikkostitwixxi *income* taxxabbli separatament għall-finijiet tal-Atti dwar it-Taxxi u m'għandux jifforma parti mill-*income* taxxabbli tal-persuna li teżerċita l-imsemmija għażla u fejn din il-persuna hija individwu m'għandhiex tkun meħtieġa tiddikjara dan l-*income*, fi kwalunkwe prospett magħmul skont l-Atti dwar it-Taxxi.

(4) Fejn persuna, f'sena relevanti, taqla' *income* mill-kiri ta' aktar minn fond wiehed u l-għażla msemmija fis-subartikolu (2) għet eżerċitata għal dik is-sena, l-imsemmi subartikolu għandu japplika għall-*income* kollu mill-kiri rċevut f'dik is-sena mill-fondi kollha mikrija mill-persuna.

(5) Irrispettivament jekk l-għażla msemmija fis-subartikolu (2) għetx eżerċitata jew le, fejn tkun saret inkjesta u l-Kummissarju jikkonkludi li xi *income* mill-kiri li suppost kellu jiġi dikjarat ma giex hekk dikjarat, dan l-*income* għandu jkun intaxxat bir-rata ta' hamsa u tletin ċenteżmu (0.35) fuq kull euro tal-*income* totali mill-kiri rċevut u din it-taxxa għandha tkun addizzjonali taxxabbli taħt l-Atti dwar it-Taxxi. Din it-taxxa għandha tkun finali, u minkejja kull dispożizzjoni oħra tal-Atti dwar it-Taxxi, m'għandha tingħata l-ebda tpaċija jew rifużjoni lil kwalunkwe persuna fir-rigward tat-taxxa hekk taxxabbli.

(6) Kwalunkwe kumpanija residenti f'Malta għandha talloka l-profitti li jistgħu jitqassmu li jirriżultaw minn *income* li għalih japplika dan l-artikolu, u li fuqu għandha tiġħallas taxxa pagabbli skont dan l-artikolu, fuq il-kont tat-taxxa finali.

Kap. 372. (7) Il-persuna li teżerċita l-għażla msemmija fis-subartikolu (2) għandha tħallas lill-Kummissarju t-taxxa msemmija fis-subartikoli msemmija bil-mod li jista' jiġi preskritt skont id-dispożizzjonijiet ta' artikolu 42 tal-Att dwar l-Amministrazzjoni tat-Taxxa.

(8) Għall-finijiet ta' dan l-artikolu:

Kap. 16. (a) "fond" tfisser fond, li ma jkunx fond kummerċjali kif imfisser fl-artikolu 1525 tal-Kodiċi Ċivili, li jikkonsisti jew f'dar ta' abitazzjoni jew parti minnha li għandha tiġi okkupata jew hi okkupata bħala dar jew residenza mill-inkwilin jew ta' garaxx, bl-esklużjoni ta' fond li, għall-finijiet tal-imsemmija kirja, hu meħtieġ li jkun liċenzjat bis-saħħa tal-Att dwar Servizzi tal-Ivvjaġġar u tat-Turiżmu għal Malta, jew kull Att li jista' jissostitwixxi dak l-Att;

Kap. 409. (b) "sena rilevanti" tfisser is-sena kalendarja li fiha jiġi riċevut l-*income* gross."

22. L-artikolu 37 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Sostituzzjoni tal-artikolu 37 tal-Att prinċipali.

"Taxxa miżmuma taht l-artikolu 33(1). 37. Fejn xi taxxa tkun giet miżmuma taht l-artikolu 33(1), din it-taxxa m'għandhiex tkun disponibbli bħala kreditu kontra r-responsabbiltà għall-hlas tat-taxxa tar-riċevitur jew għar-rifużjoni, skont il-każ, għas-sena ta' stima rilevanti."

23. Il-paragrafu (b) tal-artikolu 39 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda tal-artikolu 39 tal-Att prinċipali.

"(b) l-ebda persuna ma għandha tiġi ntaxxata għal aktar taxxa fir-rigward ta' *income* fuq investment taht dan l-Att."

24. Il-paragrafu (ċ) tal-artikolu 41 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 41 tal-Att prinċipali.

(a) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fis-subparagrafu (i):" għandhom jidhlu l-kliem "fis-subparagrafu (i), jew"; u

(b) minnufik wara s-subparagrafu (iii) tiegħu, kif emendat, għandu jizdied is-subparagrafu ġdid li ġej:

"(iv) individwu mill-UE/ŻEE (u l-konjuġi tiegħu jew tagħha meta jkun applikabbli) fiċ-ċirkostanzi li jissemew fl-ewwel u fit-tieni proviso għall-artikolu 56(1)(ċ):".

Emenda tal-artikolu 56 tal-Att prinċipali.

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

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

(i) fil-paragrafu (a) tiegħu, ir-rati hemm speċifikati għandhom jiġu sostitwiti b'dawn li ġejjin:

- "Għal kull euro fuq l-ewwel €11900 ..... 0ċ
- Għal kull euro fuq id-€9300 ta' wara ..... 15ċ
- Għal kull euro fuq is-€7500 ta' wara ..... 25ċ
- Għal kull euro fuq il-€31300 ta' wara .... 29ċ
- Għal kull euro mill-bqija ..... 35ċ:";

u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda fil-każ ta' individwu li hu ċittadin ta' stat membru tal-Unjoni Ewropea jew taż-Zona Ekonomika Ewropea, dak l-individwu jista' jikkwalifika għar-rati speċifikati f'dan il-paragrafu ukoll meta l-konjuġi tiegħu jew tagħha ma tkunx jew ma jkunx residenti f'Malta jekk il-kondizzjonijiet l-oħra msemmija f'dan il-paragrafu jiġu osservati u l-Kummissarju jkun sodisfatt li għall-inqas 90% tal-*income* globali tal-koppja joriġina minn Malta;"

(ii) fil-paragrafu (b) tiegħu, ir-rati hemm speċifikati għandhom jiġu sostitwiti b'dawn li ġejjin:

- "Għal kull euro fuq l-ewwel €8500 ..... 0ċ

Għal kull euro fuq is-€6000 ta' wara ..... 15ċ

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

Għal kull euro fuq l-€40500 ta' wara ..... 29ċ

Għal kull euro mill-bqija ..... 35ċ";

(iii) fit-tieni proviso għall-paragrafu (b) tiegħu, minflok il-kliem "(jew ma jkunux għalqu l-wieħed u għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* fi stabbiliment ta' edukazzjoni terzjarja)" għandhom jidhlu l-kliem "(jew ma jkunux għalqu t-tlieta u għoxrin sena jekk ikunu qed jirċievu edukazzjoni fuq bażi *full-time* f'xi università, kulleġġ, jew stabbiliment ieħor ta' edukazzjoni)";

(iv) fit-tieni proviso għall-paragrafu (b), ir-rati hemm speċifikati għandhom jigu sostitwiti b'dawn li ġejjin:

"Għal kull euro fuq l-ewwel €9800 ..... 0ċ

Għal kull euro fuq is-€6000 ta' wara ..... 15ċ

Għal kull euro fuq il-€5400 ta' wara ..... 25ċ

Għal kull euro fuq it-€38800 ta' wara ..... 29ċ

Għal kull euro mill-bqija ..... 35ċ"; u

(v) minnufih wara l-paragrafu (ċ) tiegħu, għandu jizdid il-paragrafu ġdid li ġej:

"Izda -

(i) fil-każ ta' individwu li jkun ċittadin ta' Stat Membru tal-Unjoni Ewropea jew taż-Żona Ekonomika Ewropea (hawn iżjed 'il quddiem "individwu mill-UE/ŻEE"), meta l-Kummissarju jkun sodisfatt li għall-anqas 90% tal-*income* globali tal-imsemmi individwu jinkiseb minn Malta, għandhom japplikaw ir-rati speċifikati fil-paragrafu (b) ta' dan is-subartikolu;

(ii) bhala alternattiva, l-individwu mill-UE/ŻEE jista' jikkwalifika għar-rati

speċifikati fil-paragrafu (a) ta' dan is-subartikolu wkoll jekk il-konjuġi tiegħu jew tagħha ma jkunx residenti f'Malta jekk il-kondizzjonijiet l-oħra msemmija fil-paragrafu (a) ikunu osservati u l-Kummissarju jkun sodisfatt li għall-anqas 90% tal-*income* globali tal-koppja jinkiseb minn Malta;

(iii) meta jkunu applikabbli r-rati speċifikati fil-paragrafi (a) jew (b), id-dispożizzjonijiet tal-Atti dwar it-Taxxi li huma applikabbli fir-rigward ta' eżenzjonijiet, tnaqqis, krediti u rifużjonijiet għandhom ikunu l-istess bħal daww applikabbli għal persuni residenti f'Malta;

(iv) fil-każ ta' individwu mill-UE/ŻEE li ma jikkwalifikax biex jiġi trattat skont is-subparagrafi (i) sa (iii) ta' dan il-proviso, it-taxxa li tirriżulta wara li jiġu applikati r-rati taht dan il-paragrafu m'għandhiex tkun oġġla mill-ammont li jirriżulta wara li l-*income* taxxabbli skont ir-rati taht dan il-paragrafu jiġi diviż bl-*income* globali ta' dak l-individwu u r-riżultat jiġi multiplikat bl-ammont ta' taxxa li tirriżulta li kieku l-*income* globali ta' dak l-individwu kellu jiġi intaxxat skont ir-rati msemmija fil-paragrafu (a) jew (b), kif ikun applikabbli."; u

(b) minnufih wara s-subartikolu (25) tiegħu, għandu jiżdied is-subartikolu gdid li ġej:

"(26) Individwu li jaqla' *income* mill-futbol għandu, sakemm ma jagħzix li l-*income* ikun taxxabbli skont ir-rati stabbiliti fis-subartikoli (1)(a) jew (1)(b), ikun intaxxat fuq l-*income* kollu bir-rata ta' sebgħa punt hames centezmi (0.075) fuq kull euro.

Għall-finijiet ta' dan is-subartikolu t-terminu "*income* mill-futbol" ifisser *income* minn impjeg kkuntrattat f'Malta għal-logħob tal-futbol, b'dan li l-*income* ikun intaxxat taht l-artikolu 4(1)(b) u jithallas minn impjeg *full-time* jew *part-time* minn plejer tal-futbol professjonali li huwa debitament registrat bħala plejer professjonali tal-futbol mal-Assoċjazzjoni Maltija tal-

Futbol, u dan il-plejer professjonali tal-futbol għandu fil-fatt impjieg kkuntrattat ma' klabb Malti tal-futbol rreġistrat bħala Klabb Membru mal-Assoċjazzjoni Maltija tal-Futbol."

**26.** Il-paragrafu (a) tal-artikolu 61 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 61 tal-Att prinċipali.

(a) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fis-subparagrafi (i) u (ii);", għandhom jidhlu l-kliem "fis-subparagrafi (i) u (ii); jew"; u

(b) minnufih wara s-subparagrafu (iii) tiegħu, kif emendat, għandu jiżdied is-subparagrafu ġdid li ġej:

"(iv) individwu mill-UE/ŻEE (u l-konjuġi tiegħu jew tagħha meta jkun applikabbli) fiċ-ċirkostanzi li jissemmew fl-ewwel u fit-tieni proviso għall-artikolu 56(1)(ċ);".

**27.** L-Iskeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

Emenda tal-Iskeda li tinsab mal-Att prinċipali.

(a) fil-partita (2) tagħha, il-kliem "kalkolata fuq it-taxxa li għandha tiġi intaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali tal-individwu għal dik is-sena" għandhom jiġu mhassra; u

(b) fil-partita (3) tagħha, il-kliem "kalkolata fuq it-taxxa li għandha tiġi intaxxata qabel ma titqies it-taxxa addizzjonali nnifisha fuq l-*income* totali ta' dik il-persuna għal dik is-sena" għandhom jiġu mhassra.

#### TAQSIMA IV

**28.** Din it-Taqsima temenda l-Ordinanza dwar Self Lokali (*Stock* u Titoli Reġistrati) u għandha tinqara u tinftiehem haġa waħda mal-Ordinanza dwar Self Lokali (*Stock* u Titoli Reġistrati), hawn iżjed 'il quddiem imsejja "il-liġi prinċipali".

Emendi għall-Ordinanza dwar Self Lokali (*Stock* u Titoli Reġistrati). Kap.161.

**29.** Minnufih wara t-tifsira "detentur ta' *stock*" fl-artikolu 2 tal-liġi prinċipali, għandhom jiżdiedu t-tifsiriet godda li ġejjin:

Emenda tal-artikolu 2 tal-liġi prinċipali.

" "fond ta' ammortizzament" tfisser fond ta' ammortizzament stabbilit skont l-artikolu 25;

"fond speċjali ta' ammortizzament" tfisser fond speċjali ta' ammortizzament stabbilit skont l-artikolu 26(2);".

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Emenda tal-artikolu 25 tal-liġi prinċipali.

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

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tal-imsemmi artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, għandu jiżdied is-subartikolu ġdid li ġej:

"(2) Il-Ministru jista' wkoll jawtorizza l-appropriazzjoni mid-dhul ġenerali u attiv tal-Gvern ta' Malta kontribuzzjoni għal fond speċjali ta' ammortizzament stabbilit skont l-artikolu 26(2)."

Emenda tal-artikolu 26 tal-liġi prinċipali.

**31.** L-artikolu 26 tal-liġi prinċipali għandu jiġi emendat kif ġej:

(a) id-dispożizzjoni preżenti għandha tiġi enumerata mill-ġdid bħala s-subartikolu (1) tal-imsemmi artikolu; u

(b) minnufih wara s-subartikolu (1) tiegħu, kif enumerat mill-ġdid, għandu jiżdied is-subartikolu ġdid li ġej:

"(2) Għandu jiġi stabbilit fond speċjali ta' ammortizzament sabiex isir ix-xiri mill-ġdid ta' self miġbur taħt din l-Ordinanza."

## TAQSIMA V

Emendi għall-Att dwar is-Sigurtà Soċjali.

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

Emenda tal-artikolu 2 tal-Att prinċipali.

**33.** It-tifsira "Pensjoni tas-Servizz" fl-artikolu 2 tal-Att prinċipali għandha tiġi emendata kif ġej:

(a) il-paragrafu (x) tagħha għandu jiġi enumerat mill-ġdid bħala l-paragrafu (xi); u

(b) minnufih wara l-paragrafu (ix) tagħha għandu jiżdied il-paragrafu ġdid li ġej:

"(x) b'seħħ mill-4 ta' Jannar 2014, għall-finijiet tal-kalkolu tar-rata tal-pensjoni taħt dan l-Att, Pensjoni tas-Servizz nieqsa mitejn euro (€200) oħra; u".

Emenda tal-artikolu 15 tal-Att prinċipali.

**34.** Fis-subartikolu (6) tal-artikolu 15 tal-Att prinċipali, minflok il-kliem "bħala prinċipal skont dan l-Att.", għandhom jidhlu

l-kliem "bħala prinċipal skont dan l-Att:" u minnufih wara għandu jiżdied il-proviso ġdid li ġej:

"Izda minkejja d-dispożizzjonijiet ta' dan l-artikolu, b'effett mis-6 ta' Jannar 2014, persuna anzjana u, jew persuna li hi ċċertifikata li tbat minn diżabilità fuq parir mogħti mill-panel mediku skont l-artikolu 106, li timpjega persuna oħra sabiex tieġu ħsiebha, tkun eżentata mill-ħlas tal-parti tal-prinċipal tal-kontribuzzjonijiet tas-Sigurtà Soċjali skont dan l-Att."

**35.** Minnufih wara s-subparagrafu (v) tal-proviso għas-subartikolu (6) tal-artikolu 30 tal-Att prinċipali, għandu jiżdied is-subparagrafu ġdid li ġej:

Emenda tal-artikolu 30 tal-Att prinċipali.

"(vi) meta persuna, li tkun ilha iżjed minn sentejn tirċievi l-Għajjnuna Soċjali fit-tliet snin ta' qabel it-talba, tidhol f'impjeg assigurabbli, dik il-persuna ma titlifx id-dritt għall-Għajjnuna Soċjali iżda tibqa' intitolata għal 65% tar-rata dovuta fl-ewwel sena, għal 45% tar-rata dovuta għat-tieni sena u għal 25% tar-rata dovuta għat-tielet sena filwaqt illi min ihaddem ikollu dritt għal 25% tar-rata dovuta għal kull sena għal massimu ta' tliet snin. Id-differenzi ta' 10% fl-ewwel sena, 30% fit-tieni sena u 50% fit-tielet sena jiġu trasferiti f'fond għal taħriġ stabbilit għal dan il-għan."

**36.** Minnufih wara l-paragrafu (ċ) tas-subartikolu (2) tal-artikolu 32 tal-Att prinċipali, għandu jiżdied il-proviso ġdid li ġej:

Emenda tal-artikolu 32 tal-Att prinċipali.

"Izda b'effett mill-4 ta' Jannar 2014, id-dritt għar-rata ta' Pensjoni sħiħa dovuta skont it-Taqsima IV ma għandux jitneħħa minkejja li l-persuna armla tkun f'impjeg assigurabbli li jeċċedi l-paga minima nazzjonali."

**37.** Minnufih wara s-subartikolu (5) tal-artikolu 107 tal-Att prinċipali, għandu jiżdied is-subartikolu ġdid li ġej:

Emenda tal-artikolu 107 tal-Att prinċipali.

"(6) Il-Ministru jista' minn żmien għal żmien, kif jidhirlu xieraq u kif previst fis-subartikolu (1), jibdel l-għamla tal-lista msemmija f'dak is-subartikolu, iżda persuna li fil-fatt tkun qed isservi bħala Arbitru għandha, minkejja t-tneħħija ta' isimha minn fuq il-lista, tibqa' hekk isservi fil-proċedimenti li fihom tkun qed isservi bħala Arbitru sakemm jintemmu dawk il-proċedimenti u għall-fini tal-interpretazzjoni ta' kull deċiżjoni mogħtija fihom."

**38.** Minnufih wara l-paragrafu 6 tat-Taqsima II tat-Tieni Skeda li tinsab mal-Att prinċipali, għandu jiżdied il-paragrafu ġdid li ġej:

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

"7. B'effett mill-4 ta' Jannar 2014, meta persuna tkun divorzjata jew tkun persuna miżżewġa li tkun isseparat legalment jew *de facto* mill-konjuġi l-iehor jew l-oħra ġġib prova għas-sodisfazzjon tad-Direttur li tkun qiegħda tħallas xi somma lill-konjuġi jew lill-konjuġi ta' qabel ta' dik il-persuna bħala kondizzjoni integrali tas-separazzjoni jew tad-divorzju tagħhom, dik is-somma għandha titnaqqas meta jiġu kalkolati l-mezzi ta' dik il-persuna."

## TAQSIMA VI

Emendi għall-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti. Kap.364.

**39.** (1) Din it-Taqsima temenda l-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti u għandha tinqara u tintfiehmed haġa waħda mal-Att dwar it-Taxxa fuq Dokumenti u Trasferimenti, hawn iżjed 'il quddiem imsejjah "l-Att prinċipali".

(2) Id-disposizzjonijiet ta' din it-Taqsima għandhom jitqiesu li ġew fis-seħh fl-1 ta' Jannar, 2014.

Emenda tal-artikolu 2 tal-Att prinċipali.

**40.** Fl-artikolu 2 tal-Att prinċipali, minnufih wara t-tifsira "assigurazzjoni", għandha tiżdied it-tifsira ġdida li ġejja:

" "*decuius*" tfisser individwu li mingħandu jorigina trasferiment *causa mortis*";

Emenda tal-artikolu 19 tal-Att prinċipali.

**41.** L-artikolu 19 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "u huwa jista' jeleva d-dokument", għandhom jidhlu l-kliem "u huwa jista', sakemm dak id-dokument ma jkunx att pubbliku nutarili, jeleva d-dokument";

(b) fis-subartikolu (4) tiegħu, minflok il-kliem "għandu jsir mill-Qorti ta' Revizjoni tal-Atti Nutarili li għandha tagħmel rapport", għandhom jidhlu l-kliem "għandu jsir mill-uffiċjali revizuri maħtura taħt l-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili u l-Qorti ta' Revizjoni tal-Atti Nutarili li għandha tagħmel rapport"; u

(ċ) fis-subartikolu (5) tiegħu, minflok il-kliem "li jkunu protetti bl-istess dmir.", għandhom jidhlu l-kliem "li jkunu protetti bl-istess dmir, sakemm ma jiġux volontarjament rilaxxati mis-sid tal-imsemmi dokument jew dokumentazzjoni u fil-każ biss li dik id-dokumentazzjoni twassal biex jiġi stabbilit il-valur korrett tal-imsemmi attiv.",

42. Is-subartikolu (4) tal-artikolu 32 tal-Att prinċipali għandu jiġi emendat kif ġej:

Emenda tal-artikolu 32 tal-Att prinċipali.

(a) fil-paragrafu (a) tiegħu, minflok il-kliem "tal-valur sħiħ tal-korrispettiv għall-akkwist u għall-fidwa ta' dik il-proprietà", għandhom jidhlu l-kliem "tal-valur sħiħ tal-korrispettiv għall-akkwist jew fil-każ ta' trasferiment b'titolu ta' donazzjoni li ma jikkwalifikax għal konċessjoni taht l-artikolu 32Ċ, tal-valur ta' dik il-proprietà u għall-fidwa ta' dik il-proprietà";

(b) il-paragrafu (b) tiegħu għandu jiġi sostitwit bil-paragrafu ġdid li ġej:

"(b) Meta dik ir-residenza tiġi akkwistata b'konċessjoni ta' enfitewsi jew ta' sub-enfitewsi, u kemm jekk jithallas ukoll ma' dak l-att xi korrispettiv ieħor, kemm jekk ma jithallasx, it-taxxa li tithallas taht dan l-Att għandha tiġi kalkolata bir-rata ta' tliet euro u ħamsin ċenteżmu (€3.50) għal kull mitt euro (€100) jew parti minnhom fuq l-ewwel mija u ħamsin elf euro (€150,000), jew dak l-ammont kif jista' jiġi preskritt, fuq il-valur taxxabli stabbilit skont id-dispożizzjonijiet tal-artikolu 40 u fuq kull valur taxxabli addizzjonali għandha tithallas taxxa ta' ħames euro (€5) għal kull mitt euro (€100) jew parti minnhom fuq dak il-valur taxxabli."; u

(c) fis-subparagrafu (i) tal-paragrafu (e) tiegħu, minflok il-kliem "fil-vicinanza ta' ħames mitt metru minn dik ir-residenza jew blokk ta' appartamenti, meta dak il-*garage* ikun ġie akkwistat flimkien ma' dik ir-residenza bl-istess att;", għandhom jidhlu l-kliem "fil-vicinanza ta' ħames mitt metru minn dik ir-residenza jew blokk ta' appartamenti.", u minnufih wara għandhom jiżdied il-*provisos* ġodda li ġejjin:

"Izda għall-finijiet ta' dan l-artikolu u għall-finijiet tal-artikolu 32Ċ dak il-*garage* jiġi akkwistat flimkien ma' dik ir-residenza bl-istess att:

Izda wkoll għall-finijiet tal-artikolu 35, ma jkunx neċessarju li dak il-*garage* ikun ġie akkwistat minn qabel mid-*decuis* flimkien ma' dik ir-residenza bl-istess att;"

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

Emenda tal-artikolu 35 tal-Att prinċipali.

(a) is-subartikolu (2) tiegħu għandu jiġi emendat kif ġej:

(i) is-subparagrafu (a) tal-paragrafu (iv) tiegħu għandu jiġi sostitwit bis-subparagrafu ġdid li ġej:

"(a) il-proprjetà trasferita *causa mortis* tkun tikkonsisti f'xi proprjetà immobbli jew f'xi dritt reali fuq proprjetà immobbli;"

(ii) is-subparagrafu (d) tal-paragrafu (iv) tiegħu għandu jiġi mhassar;

(b) is-subartikolu (4) tiegħu għandu jiġi emendat kif ġej:

(i) fil-paragrafu (i) tiegħu, minflok il-kliem "mogħtija taħt dan l-artikolu", għandhom jidhlu l-kliem "mogħtija taħt is-subartikoli (2)(iv) u (2)(v) ta' dan l-artikolu"; u

(ii) fil-paragrafu (ii) tiegħu, minflok il-kliem "u d-data tal-għemil tad-dikjarazzjoni.", għandhom jidhlu l-kliem "u d-data tal-għemil tad-dikjarazzjoni:", u minnufih wara għandu jizdied il-proviso ġdid li ġej, għas-subartikolu kollu:

"Izda fil-każijiet kollha l-imsemmi mgħax ma għandux jeċċedi t-taxxa dovuta."

Thassir tal-artikolu 39 tal-Att prinċipali.

44. L-artikolu 39 tal-Att prinċipali għandu jiġi mhassar.

Emenda tal-artikolu 40 tal-Att prinċipali.

45. L-artikolu 40 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) is-subartikolu (1) tiegħu għandu jiġi sostitwit bis-subartikolu ġdid li ġej:

"(1) Fuq il-kuntratti ta' enfitewsi jew sub-enfitewsi kollha, kemm jekk fuq l-istess kuntratt għandu jithallas korrispettiv ieħor jew le, tithallas taxxa kalkolata fuq il-valur taxxabbli stabbilit skont dan l-artikolu, bir-rata ta' ħames euro (€5) fuq kull mitt euro (€100) jew parti minnhom.

Il-valur taxxabbli għandu jiġi stabbilit kif ġej:

Meta l-konċessjoni saret għal perjodu ta' mhux inqas minn mitt (100) sena jew għal perjodu perpetwu, iċ-ċens jew is-subċens li jithallas skont il-kuntratt jizdied sa l-

eqreb mitt euro (€100) li jmiss u wara jiġi kapitalizzat bir-rata ta' ħamsa fil-mija (5%), hawn iżjed 'il quddiem imsejjaħ "iċ-ċens kapitalizzat".

Meta l-konċessjoni enfitewtika tkun għal perjodu ta' żmien definit, li ma jkunx iżjed minn mitt (100) sena, iċ-ċens kapitalizzat għandu jiġi mnaqqas għal:

(a) tnaq fil-mija (12%) meta l-perjodu huwa ta' inqas minn ħamsa u għoxrin (25) sena;

(b) tlieta u tletin fil-mija (33%) meta l-perjodu huwa ta' ħamsa u għoxrin (25) sena jew iżjed imma inqas minn ħamsin (50) sena;

(c) ħamsa u sittin fil-mija (65%) meta l-perjodu huwa ta' ħamsin (50) sena jew iżjed imma inqas minn ħamsa u sebgħin (75) sena;

(d) tmenin fil-mija (80%) meta l-perjodu huwa ta' ħamsa u sebgħin (75) sena jew iżjed imma inqas minn mitt (100) sena.

Iċ-ċens kapitalizzat għandu wara jiżdied ma' kull korrispettiv ieħor, u b'hekk jiġi msejjaħ "il-valur taxxabbli":

Iżda meta iċ-ċens li hekk għandu jithallas għandu jiġi rivedut jew għandu jiżdied b'ammonti jew rati speċifikati, l-ammont ta' ċens speċifikat fil-kuntratt li għandu jiżdied sal-eqreb mitt euro (€100) li jmiss u wara jiġi kapitalizzat bir-rata ta' ħamsa fil-mija (5%), għandu jkun l-ogħla rata ta' ċens li għandu jithallas f'xi sena partikolari fl-ewwel għaxar (10) snin ta' dik il-konċessjoni enfitewtika:

Iżda wkoll meta iċ-ċens li għandu jithallas għandu jiġi rivedut jew għandu jiżdied b'rata li ma tistax tiġi kalkolata fl-intier tagħha jew parti minnha skont it-termini msemmija fil-kuntratt, l-ammont ta' iċ-ċens speċifikat fil-kuntratt li għandu jiżdied sa l-eqreb mitt euro (€100) li jmiss għandu jiżdied bi tmienja u sebgħin fil-mija (78%);";

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "Meta ż-żmien tal-enfitewsi jista' jiġi mtawwal", għandhom jidhlu l-kliem "Meta ż-żmien ta' enfitewsi jista' jiġi mtawwal"; u

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

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Emenda tal-artikolu 48 tal-Att prinċipali.

**46.** Fl-artikolu 48 tal-Att prinċipali Act, minflok il-kliem "penali ta' mhux inqas minn tlieta u għoxrin euro (€23) iżda mhux iżjed minn elf, mija u sittin euro (€1,160) għal kull nuqqas", għandhom jidhlu l-kliem "penali ta' mhux inqas minn ħamsa u għoxrin euro (€25) iżda mhux iżjed minn elf euro (€1,000) għal kull nuqqas".

Emenda tal-artikolu 49 tal-Att prinċipali.

**47.** Il-paragrafu (a) tal-proviso għas-subartikolu (1) tal-artikolu 49 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subparagrafu (ii) tiegħu, minflok il-kliem "dikjarat fil-kuntratt; u", għandhom jidhlu l-kliem "dikjarat fil-kuntratt;"

(b) fis-subparagrafu (iii) tiegħu, minflok il-kliem "fl-artikoli 50 u 51;", għandhom jidhlu l-kliem "fl-artikoli 50 u 51; u"; u

(c) minnufih wara s-subparagrafu (iii) tiegħu, għandu jiżdied is-subparagrafu ġdid li ġej:

"(iv) kull riżultat stabbilit jew indikat permezz ta' xi portal elettroniku għas-sottomissjoni tat-taxxa li għandha tithallas fuq kuntratti pubbliċi, sakemm tiġi sottomessa minn dak in-nutar l-informazzjoni korretta dwar kif jinkiseb dak ir-riżultat;"

Emenda tal-artikolu 51 tal-Att prinċipali.

**48.** L-artikolu 51 tal-Att prinċipali għandu jiġi emendat kif ġej:

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "huwa għandu, fi żmien erbgħin (40) ġurnata, u flimkien mal-ħlas", għandhom jidhlu l-kliem "huwa għandu, fi żmien ħmistax-il ġurnata (15), u flimkien mal-ħlas";

(b) fil-proviso għas-subartikolu (1) tiegħu, minflok il-kliem "jew lill-Awtorità tad-Djar", għandhom jidhlu l-kliem "jew lill-Awtorità tad-Djar u fil-każ ta' trasferimenti msemija fl-artikolu 32(3) bl-esklużjoni ta' trasferimenti ta' valuri negozjabbli msemija fl-artikolu 32(3)";

(c) fis-subartikolu (2) tiegħu, minflok il-kliem "li jonqos li jagħti dak l-avviż flimkien mal-ħlas rilevanti", għandhom jidhlu l-kliem "li jonqos li jagħti dak l-avviż fi żmien erbgħin (40) ġurnata tax-xogħol flimkien mal-ħlas rilevanti"; u

(d) fis-subartikolu (2) tiegħu, minflok il-kliem "ma għandux jeċċedi l-ammont tat-taxxa msemija.", għandhom

jidhlu l-kliem "ma għandux jeċċedi l-ammont tat-taxxa msemmija:", u minnufih wara għandu jizdied il-proviso li ġej:

"Izda ma jingħata ebda avviż meta l-proprjetà tkun qed tingħata lill-Gvern jew lill-Awtorità tad-Djar u fil-każ ta' trasferimenti msemmija fl-artikolu 32(3) bl-eskluzjoni ta' trasferimenti ta' valuri negozjabbli msemmija fl-artikolu 32(3)."

**49.** Is-subartikolu (3) tal-artikolu 62 tal-Att prinċipali għandu jigi sostitwit bis-subartikolu ġdid li ġej:

Emenda tal-artikolu 62 tal-Att prinċipali.

"(3) Meta fil-każ tal-persuni msemmija fl-artikoli 32(4)(a) u 32Ċ li jakkwistaw it-tieni residenza tingieb prova għas-sodisfazzjon tal-Kummissarju li r-residenza li kellhom qabel inbiegħet fi żmien sena mid-data tal-akkwist tat-tieni residenza tagħhom, dawk il-persuni jkollhom jedd għall-għoti ta' hlas lura tat-taxxa mħallsa żejjed fuq it-taxxa kif sew dovuta għall-akkwist ta' dik ir-residenza kif stabbilit taht id-disposizzjonijiet tal-artikoli 32, 32Ċ u 40, kif ikun applikabbli."

**50.** Is-subartikolu (1) tal-artikolu 65 tal-Att prinċipali għandu jigi emendat kif ġej:

Emenda tal-artikolu 65 tal-Att prinċipali.

(a) fil-paragrafu (a) tiegħu, minflok il-kliem "li jirreġistra fil-kuntratt id-dettalji kollha rilevanti;", għandhom jidhlu l-kliem "li jirreġistra fil-kuntratt id-dettalji kollha rilevanti:", u minnufih wara għandu jizdied il-proviso ġdid li ġej:

"Izda, meta n-nutar ma jkunx gie mqabbad jeżamina t-titolu għal proprjetà hekk trasferita skont l-artikolu 84Ċ tal-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili, hu jista' jagħmel dik id-dikjarazzjoni billi jibbaża lilu nnifsu fuq id-dikjarazzjonijiet ta' min qed jittrasferixxi fuq il-kuntratt rilevanti;"

(b) minnufih wara l-paragrafu (b) tiegħu, u qabel il-proviso preżenti għas-subartikolu kollu, għandu jizdied il-paragrafu ġdid li ġej:

"(c) bla h̄sara għad-disposizzjonijiet tal-artikolu 62, meta l-partijiet f'kuntratt jikkorreġu l-imsemmi kuntratt permezz ta' att ta' korrezzjoni, jew meta Nutar jippubblika xi kuntratt nutarili ta' korrezzjoni skont l-artikolu 45A tal-Att dwar il-Professjoni Nutarili u l-Arkivji Nutarili u liema kuntratt għandu l-effett li jibdel l-ammont ta' taxxa li kellha titħallas fuq l-imsemmi att originali, dak

in-Nutar għandu wkoll jagħti avviż skont dan l-Att u jhallas kull differenza fit-taxxa, jekk din tkun dovuta. L-imsemmija korrezzjoni jew l-imsemmi kuntratt nutarili ta' korrezzjoni jistgħu wkoll jintużaw bħala bażi biex issir talba għal rifużjoni ta' xi taxxa żejda mhallsa:

Izda d-dispożizzjonijiet tal-artikolu 51(2) għandhom japplikaw biss mid-data tal-imsemmija korrezzjoni jew l-imsemmi att nutarili ta' korrezzjoni:"; u

(ċ) fil-proviso preżenti għas-subartikolu kollu, minflok il-kliem "Izda", għandhom jidhlu l-kliem "Izda wkoll".

## TAQSIMA VII

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

**51.** (1) Din t-Taqsima temenda l-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, u għandha tinqara u tiftiehem haġa waħda mal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

(2) Id-dispożizzjonijiet tal-artikoli 52, 53, 54, 56, 57 u 58(ċ) għandhom jitqiesu li daħlu fis-sehħ fil-5 ta' Novembru, 2013.

(3) Id-dispożizzjonijiet tal-artikoli 55 u 58(a) u (b) għandhom jitqiesu li daħlu fis-sehħ fl-1 ta' Jannar, 2014.

Emenda tal-artikolu 2 tal-Att prinċipali.

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

(a) minflok it-tifsira "ċertifikat ta' konformità" għandha tidhol din it-tifsira ġdida li ġejja:

" "ċertifikat ta' konformità" tfisser id-dokument stabbilit fl-Anness IX tad-Direttiva 2007/46/KE, kif emendata, jew fl-Anness IV-A tad-Direttiva 2002/24/KE, kif emendata, kif ikun il-każ, maħruġ mill-manifattur u li jiċċertifika li vettura li tappartjeni għas-serje tat-tip approvat skont dik id-Direttiva 2007/46/KE jew skont id-Direttiva 2002/24/KE tikkonforma mal-atti regolatorji kollha fil-mument tal-produzzjoni tagħha;" u

(b) minnufih wara t-tifsira "l-Unjoni Ewropea" għandhom jiżdiedu t-tifsiriet godda li ġejjin:

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

"użu privat" tfisser kull użu ieħor li mhux użu

fin-negozju;".

**53.** Minnufih wara s-subartikolu (7) tal-artikolu 10 tal-Att prinċipali għandhom jiżdiedu dawn is-subartikoli ġodda li ġejjin: Emenda tal-artikolu 10 tal-Att prinċipali.

"(8) Meta vettura li tkun ġiet manifatturata bħala vettura M1 tiġi preżentata għar-registrazzjoni bħala vettura li hi, jew li ġiet konvertita għal, vettura N1 -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-registrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura bil-mutur M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda.

(9) Meta vettura li tkun ġiet manifatturata bħala vettura N1 bi tliet sedili jew inqas tiġi preżentata għar-registrazzjoni bħala vettura li hi, jew li ġiet konvertita għal, vettura N1 b'aktar minn tliet sedili wara d-data tal-manifattura -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-registrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda.

(10) Meta vettura li tkun ġiet manifatturata bħala vettura N1 b'aktar minn tliet sedili u liema mudell tal-vettura huwa wkoll manifatturat bħala vettura M1, u li dik il-vettura tkun inkluża f'elenku pubblikat mill-Awtorità minn żmien għal żmien fil-Gazzetta tal-Gvern -

(a) l-Awtorità għandha tikklassifika dik il-vettura taht it-Tieni Skeda u għall-finijiet tat-taxxa tar-registrazzjoni għandha tiġi applikata r-rata li hija applikabbli għal vettura M1; u

(b) id-dritt tal-liċenza ta' ċirkolazzjoni li għandu jithallas fir-rigward ta' dik il-vettura għandu jkun dak li hu applikabbli fir-rigward ta' vettura M1 kif provdut fir-Raba' Skeda.

## Skeda:

Izda l-elenku li għandu jiġi pubblikat mill-Awtorità minn żmien għal żmien fil-Gazzetta tal-Gvern m'għandux jiġi meqjus bħala elenku eżawrjenti u l-Awtorità għandu jkollha d-dritt li tikklassifika bħala vettura M1 minflok vettura N1 kull vettura li hija tqis li hija vettura li mhix qieghda tiġi użata primarjament għall-garr tal-merkanzija u dan minkejja l-fatt li l-vettura tiġi preżentata għar-registrazzjoni b'ċertifikat li hija vettura N1, biex b'hekk il-persuna li tkun ser tirreġistra vettura li tkun ser tiġi impurtata jew miġjuba f'Malta jkollha r-responsabbiltà li tivverifika f'kull hin mal-Awtorità dwar jekk vettura bħal dik għandhiex tiġi klassifikata bħala vettura M1 jew vettura N1.

(11) Sabiex tistabbilixxi jekk vettura tkunx giet manifatturata bħala vettura N1 jew M1, l-Awtorità tista' titlob lill-persuna li tkun qieghda tippreżenta l-vettura biex tiġi registrata kopja ta' Ċertifikat ta' Konformità jew dikjarazzjoni minghand il-manifattur biex tikkonferma jekk il-vettura tkunx giet manifatturata bħala vettura N1 jew M1, u n-numru ta' sedili li l-vettura tkun giet manifatturata bihom."

Emenda tal-artikolu 21 tal-Att prinċipali.

**54.** Fil-paragrafu (f) tas-subartikolu (1) tal-artikolu 21 tal-Att prinċipali, minflok il-kliem "dak ir-reat," għandhom jidhlu l-kliem "dak ir-reat; jew", u minnufih wara l-paragrafu (f) għandu jiżdied il-paragrafu ġdid li ġej:

"(g) mingħajr l-awtorizzazzjoni tal-Awtorità, iżid in-numru ta' sedili fil-vettura, ibiddel jew iwettaq xi tibdil fil-vettura li ma jkunux imniżżla fiċ-ċertifikat tar-registrazzjoni,".

Thassir tal-artikolu 24 tal-Att prinċipali.

**55.** L-artikolu 24 tal-Att prinċipali għandu jiġi mħassar.

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

**56.** Il-kategorija Ċ tal-Ewwel Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

(a) minflok it-titolu tagħha għandu jidhol dan li ġej:

"Kategorija Ċ: vetturi *classic*, *vintage* u *veteran* użati għall-garr tal-merkanzija għal użu privat"; u

(b) minflok il-kliem "Vetturi N1", "Vetturi N2" u "Vetturi N3", kull fejn dawn jinsabu, għandhom jidhlu l-kliem "Vetturi N1 għal użu privat", "Vetturi N2 għal użu privat" u "Vetturi N3 għal użu privat" rispettivament.

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

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

(a) fit-tabella tal-Kategorija B tagħha, minflok il-kolonna li juru l-5, is-6 u s-7 sena għandu jidhol dan li ġej:

"	5	6	7	
	€	€	€	
	800	900	1,000	
	1,000	1,100	1,200	
	1,200	1,300	1,400	
	3,500	3,920	4,390	
	4,000	4,480	5,018	
	7,000	7,840	8,781	
	12,000	13,440	15,053	
	13,500	15,120	16,934	";

(b) minflok it-tabella tal-Kategorija Ċ tagħha għandu jidhol dan li ġej:

"	Qawwa tal-makna	
	Mhux aktar minn 250cc	0%
	Aktar minn 250cc iżda ta' mhux aktar minn 500cc	cc x RV x 0.033%
	Aktar minn 500cc iżda ta' mhux aktar minn 800cc	cc x RV x 0.034%
	Aktar minn 800cc	cc x RV x 0.035%
	<i>Motor cycle</i> elettriku bil-batterija	RV x 1.71%
		";

(ċ) fil-Kategorija F tagħha, minflok it-tabella li turi l-Euro standards differenti għandu jidhol dan li ġej:

"	Kate- gorija	Euro 2/II	Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI
	M2	2000	2001 - 2005	2006 - 2008	2009 - 2013	2014 'il quddiem
	M3	2000	2001 - 2005	2006 - 2008	2009 - 2013	2014 'il quddiem
						";

u

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

(i) minflok it-titolu tagħha għandu jidhol dan li ġej:

"Kategorija H: vetturi M u *motor cycles*

*classic, vintage u veteran għal użu privat*"; u

(ii) minflok il-kliem "Vetturi tal-kategorija M" u "Motor cycles", kull fejn dawn jinsabu, għandhom jidhlu l-kliem "Vetturi tal-kategorija M għal użu privat" u "Motor cycles għal użu privat" rispettivament.

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

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

(a) it-tabelli fl-partita 1 tagħha għandhom jiġu sostitwiti b'dan li ġej:

B'magna petrol

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inklużi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inklużi 130g/km	120	120	120	120	120	148	161	176
Aktar minn 130g/km sa u inklużi 140g/km	130	130	130	130	130	160	175	192
Aktar minn 140g/km sa u inklużi 150g/km	150	150	150	150	150	185	203	222
Aktar minn 150g/km sa u inklużi 180g/km	190	190	190	190	190	235	258	282
Aktar minn 180g/km sa u inklużi 220g/km	260	260	260	260	260	323	354	388
Aktar minn 220g/km sa u inklużi 250g/km	360	360	360	360	360	448	491	539
Aktar minn 250g/km	510	510	510	510	510	635	698	766

Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inklużi 100g/km	166	183	201	221	244	268	295	
Aktar minn 100g/km sa u inklużi 130g/km	193	211	231	254	278	305	334	
Aktar minn 130g/km sa u inklużi 140g/km	210	230	252	276	302	332	364	
Aktar minn 140g/km sa u inklużi 150g/km	243	266	292	320	351	385	423	
Aktar minn 150g/km sa u inklużi 180g/km	309	339	372	409	448	492	541	
Aktar minn 180g/km sa u inklużi 220g/km	426	468	513	564	619	680	747	
Aktar minn 220g/km sa u inklużi 250g/km	592	651	715	785	863	948	1,042	
Aktar minn 250g/km	842	925	1,017	1,110	1,110	1,110	1,110	

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

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	100	100	100	100	100	125	138	151
Aktar minn 100g/km sa u inkluzi 130g/km	120	120	120	120	120	148	161	176
Aktar minn 130g/km sa u inkluzi 140g/km	130	130	130	130	130	160	175	192
Aktar minn 140g/km sa u inkluzi 150g/km	150	150	150	150	150	185	203	222
Aktar minn 150g/km sa u inkluzi 180g/km	190	190	190	190	190	235	258	282
Aktar minn 180g/km sa u inkluzi 220g/km	260	260	260	260	260	323	354	388
Aktar minn 220g/km sa u inkluzi 250g/km	360	360	360	360	360	448	491	539
Aktar minn 250g/km	510	510	510	510	510	635	698	766

Sena	8	9	10	11	12	13	14+
CO <sub>2</sub>	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	166	183	201	221	244	268	295
Aktar minn 100g/km sa u inkluzi 130g/km	193	211	231	254	278	305	334
Aktar minn 130g/km sa u inkluzi 140g/km	210	230	252	276	302	332	364
Aktar minn 140g/km sa u inkluzi 150g/km	243	266	292	320	351	385	423
Aktar minn 150g/km sa u inkluzi 180g/km	309	339	372	409	448	492	541
Aktar minn 180g/km sa u inkluzi 220g/km	426	468	513	564	619	680	747
Aktar minn 220g/km sa u inkluzi 250g/km	592	651	715	785	863	948	1,042
Aktar minn 250g/km	842	925	1,017	1,110	1,110	1,110	1,110

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

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	105	105	105	105	105	131	144	159
Aktar minn 100g/km sa u inkluzi 130g/km	126	126	126	126	126	154	169	185
Aktar minn 130g/km sa u inkluzi 140g/km	136	136	136	136	136	168	183	201
Aktar minn 140g/km sa u inkluzi 150g/km	157	157	157	157	157	194	212	232
Aktar minn 150g/km sa u inkluzi 180g/km	199	199	199	199	199	246	270	296
Aktar minn 180g/km sa u inkluzi 220g/km	273	273	273	273	273	338	371	407

VERŻJONI ELETTRONIKA

A 250

Aktar minn 220g/km sa u inkluzi 250g/km	378	378	378	378	378	469	515	566
Aktar minn 250g/km	535	535	535	535	535	666	732	804

Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	175	192	211	233	256	281	309	
Aktar minn 100g/km sa u inkluzi 130g/km	202	221	243	266	291	319	350	
Aktar minn 130g/km sa u inkluzi 140g/km	220	241	264	289	317	348	381	
Aktar minn 140g/km sa u inkluzi 150g/km	255	279	306	336	368	404	443	
Aktar minn 150g/km sa u inkluzi 180g/km	324	356	390	429	470	516	567	
Aktar minn 180g/km sa u inkluzi 220g/km	447	490	538	591	649	713	784	
Aktar minn 220g/km sa u inkluzi 250g/km	621	683	750	824	905	995	1,093	
Aktar minn 250g/km	883	971	1,067	1,135	1,135	1,135	1,135	

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

Sena	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km sa u inkluzi 100g/km	110	110	110	110	110	138	152	167
Aktar minn 100g/km sa u inkluzi 130g/km	131	131	131	131	131	162	177	193
Aktar minn 130g/km sa u inkluzi 140g/km	142	142	142	142	142	175	192	210
Aktar minn 140g/km sa u inkluzi 150g/km	164	164	164	164	164	203	222	243
Aktar minn 150g/km sa u inkluzi 180g/km	208	208	208	208	208	258	283	310
Aktar minn 180g/km sa u inkluzi 220g/km	286	286	286	286	286	355	389	427
Aktar minn 220g/km sa u inkluzi 250g/km	396	396	396	396	396	492	541	594
Aktar minn 250g/km	561	561	561	561	561	699	768	844

Sena	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km sa u inkluzi 100g/km	183	202	222	244	269	295	325	
Aktar minn 100g/km sa u inkluzi 130g/km	212	232	254	279	305	335	367	
Aktar minn 130g/km sa u inkluzi 140g/km	230	252	276	303	332	364	400	
Aktar minn 140g/km sa u inkluzi 150g/km	267	292	321	352	386	424	465	





Sena	8	9	10	11	12	13	14	15
Qawwa tal-magna	€	€	€	€	€	€	€	€
Klassi 1 (sa u inkluzi 1300cc)	105	107	108	110	111	113	114	116
Klassi 2 (aktar minn 1300cc sa u inkluzi 1449cc)	137	139	141	145	145	147	149	151
Klassi 3 (aktar minn 1449cc sa u inkluzi 1500cc)	158	162	165	169	173	177	181	186
Klassi 4 (aktar minn 1500cc sa u inkluzi 1800cc)	166	171	177	183	189	195	201	208
Klassi 5 (aktar minn 1800cc sa u inkluzi 2000cc)	265	268	272	276	280	284	288	293
Klassi 6 (aktar minn 2000cc)	481	488	495	502	510	517	525	533

Sena	16	17	18	19				
Qawwa tal-magna	€	€	€	€				
Klassi 1 (sa u inkluzi 1300cc)	118	119	121	122				
Klassi 2 (aktar minn 1300cc sa u inkluzi 1449cc)	153	156	158	160				
Klassi 3 (aktar minn 1449cc sa u inkluzi 1500cc)	190	195	199	204				
Klassi 4 (aktar minn 1500cc sa u inkluzi 1800cc)	215	222	230	237				
Klassi 5 (aktar minn 1800cc sa u inkluzi 2000cc)	297	301	305	310				
Klassi 6 (aktar minn 2000cc)	541	548	557	565				

";  
u

(ċ) fil-partita 6 tagħha, minflok il-kliem "Għall-użu ta' vetturi bil-mutur" għandhom jidhlu l-kliem "Għall-użu privat ta' vetturi bil-mutur".

### TAQSIMA VIII

**59.** (1) Din it-Taqsima temenda l-Att dwar l-Amministrazzjoni tat-Taxxa u għandha tinqara u tinftiehem haġa waħda mal-Att dwar l-Amministrazzjoni tat-Taxxa, hawn iżjed 'il quddiem imsejjaħ "l-Att prinċipali".

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

(2) Il-paragrafu (a) tal-artikolu 64 għandu jidhol fis-seħħ mis-sena ta' stima 2014.

(3) Il-paragrafu (b) tal-artikolu 64 għandu jidhol fis-seħħ mis-sena ta' stima 2015.

**60.** Is-subartikolu (9) tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

Emenda tal-artikolu 4 tal-Att prinċipali.

"(9) Minkejja d-disposizzjonijiet tas-subartikoli l-oħra ta' dan l-artikolu jew ta' kull liġi oħra, il-Kummissarju

għandu jagħti lill-kap tad-Dipartiment tat-Taxxa fuq il-Valur Miżjud dak it-tagħrif, li jkun tagħrif miksub mill-Kummissarju għal xi wieħed mill-għanijiet ta' dan l-Att, hekk kif jista' jiġi ordnat mill-Ministru."

Emenda tal-artikolu 31 tal-Att prinċipali.

**61.** Minnufih wara s-subartikolu (2) tal-artikolu 31 tal-Att prinċipali, għandu jizdied is-subartikolu ġdid li ġej:

"(2A) Meta persuna ma taqbilx mad-determinazzjoni magħmula mill-Kummissarju skont id-dispożizzjonijiet tas-subartikoli (1) jew (2), dik il-persuna tista' tippreżenta formula ta' aġġustament (FA) f'dik il-forma li l-Kummissarju jista' jiddetermina, fi żmien ħames snin mid-data li dik il-persuna tkun ġiet notifikata b'dik id-determinazzjoni:

Iżda, minkejja kull dispożizzjoni oħra ta' dan l-Att, kull imghax li għandu jithallas mill-Kummissarju jkun dovut biss jekk jiġi mħallas aktar tard minn sena minn meta tkun ġiet preżentata dik il-formula ta' aġġustament."

Emenda tal-artikolu 35 tal-Att prinċipali.

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

(a) fis-subartikolu (4) tiegħu, il-kliem "Avviż tad-deċiżjoni tat-Tribunal, tad-data tad-deċiżjoni u ta' kull emenda fl-istima għandu jintbagħat lill-Kummissarju illi jordna li kopja ta' dak l-avviż tiġi notifikata jew persunalment jew bil-posta reġistrata lill-persuna li tappella flimkien ma' avviż li jinforma lil dik il-persuna bil-jeddijiet tagħha taht l-artikolu 37." għandhom jiġu mħassra; u

(b) is-subartikolu (7) tiegħu għandu jiġi sostitwit b'dan li ġej:

"(7) It-Tribunal jista' jordna l-korrezzjoni ta' kull żball aritmetiku li jagħmel f'xi deċiżjonijiet tiegħu fuq rikors notifikat lill-parti l-oħra u pprezentat fi żmien għaxart ijiem mid-data tad-deċiżjoni."

Emenda tal-artikolu 37 tal-Att prinċipali.

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

(a) fis-subartikolu (1) tiegħu, minflok il-kliem "tletin jum mid-data li fiha tiġi notifikata bid-deċiżjoni tat-Tribunal", għandhom jidhlu l-kliem "għoxrin jum mid-data tad-deċiżjoni tat-Tribunal"; u

(b) fis-subartikolu (2) tiegħu, minflok il-kliem "tletin

jum" għandhom jidhlu l-kliem "għoxrin jum".

**64.** Is-subartikolu (4) tal-artikolu 42 tal-Att prinċipali għandu jigi emendat kif ġej: Emenda tal-artikolu 42 tal-Att prinċipali.

(a) il-paragrafu (a) tiegħu għandu jigi sostitwib'dan li ġej:

"(a) Il-ħlas ta' taxxa dovuta minn individwi skont l-artikolu 90A(7)(b) tal-Att dwar it-Taxxa fuq l-*Income* għandu jsir mhux aktar tard mit-30 ta' Ġunju tas-sena li tiġi wara s-sena rilevanti dwar l-*income* li jkun hemm matul il-perijodu Jannar sa Diċembru tas-sena rilevanti. Ma' dan il-ħlas għandu jkun hemm dikjarazzjoni tal-kontijiet li tindika l-profitti netti taxxabli għas-sena rilevanti."; u

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

"(c) Il-ħlas ta' taxxa dovuta minn persuni skont l-artikolu 31D tal-Att dwar it-Taxxa fuq l-*Income* għandu jisir mhux aktar tard mit-30 ta' Ġunju tas-sena li tiġi wara s-sena rilevanti, fir-rigward tal-*income* gross mill-kirjiet li jinkiseb matul il-perijodu Jannar sa Diċembru tas-sena rilevanti. Ma' dan il-ħlas għandu jkun hemm il-formula rilevanti li l-Kummissarju jista' jippreskrivi, liema formula tkun tindika l-*income* gross mill-kirjiet li jkun ġie miksub għas-sena rilevanti. Għall-finijiet ta' dan il-paragrafu, "sena rilevanti" tfisser is-sena kalendarja li fiha jinkiseb l-*income* gross mill-kirjiet."

**65.** Fil-paragrafu (a) tas-subartikolu (2A) tal-artikolu 44 tal-Att prinċipali, minflok il-kliem "l-ammont tal-imsemmija taxxa;" għandhom jidhlu l-kliem "l-ammont tal-imsemmija taxxa:", u minnufih wara għandu jiżdied il-proviso ġdid li ġej: Emenda tal-artikolu 44 tal-Att prinċipali.

"Iżda wkoll, għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2014, l-imgħax jiġi kkalkulat bir-rata msemmija fil-proviso ta' qabel dan jew b'dik ir-rata mnaqqsa kif il-Ministru jista', minn żmien għal żmien, jippreskrivi permezz ta' regoli u l-ammont totali tal-imgħax ma għandux jeċċedi l-ammont tal-imsemmija taxxa;"

**66.** L-artikolu 48 tal-Att prinċipali għandu jigi emendat kif ġej: Emenda tal-artikolu 48 tal-Att prinċipali.

(a) fil-proviso għas-subartikolu (2D) tiegħu, minflok il-

kliem "l-ammont tal-imsemmi hlas lura." għandhom jidhlu l-kliem "l-ammont tal-imsemmi hlas lura:", u minnufih wara għandu jizdied il-proviso għdid li ġej:

"Izda wkoll għal kull perjodu jew parti minnu li jibda fi jew wara l-1 ta' Jannar 2014, l-imghax jigi kkalkulat bir-rata stabbilita bid-dispożizzjonijiet tal-artikolu 44(2A) u l-ammont totali tal-imghax ma għandux jeċċedi l-ammont tal-imsemmi hlas lura."; u

(b) minnufih wara s-subartikolu (10) tiegħu, għandu jizdied is-subartikolu għdid li ġej:

"(11) Il-Ministru responsabbli għall-finanzi jista' minn żmien għal żmien jagħmel regoli fir-rigward tat-twettiq tad-dispożizzjonijiet ta' dan l-artikolu.".

Emenda tal-artikolu 49 tal-Att prinċipali.

**67.** Fis-subartikolu (2) tal-artikolu 49 tal-Att prinċipali, minflok il-kliem "ta' mhux inqas minn tlitt ijiem prigunerija;" għandhom jidhlu l-kliem "ta' mhux inqas minn tlitt ijiem prigunerija jew ta' multa ta' €1500;"; u minflok il-kliem "għal żmien ta' mhux inqas minn tlitt ijiem," għandhom jidhlu l-kliem "għal żmien ta' mhux inqas minn tlitt ijiem jew multa ta' €5000,".

## TAQSIMA IX

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

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

(2) Id-dispożizzjonijiet ta' din it-Taqsima għandhom jidhlu fis-sehħ fl-1 ta' Jannar, 2014.

Sostituzzjoni tal-Iskeda li tinsab mal-Att prinċipali.

**69.** L-Iskeda li tinsab mal-Att prinċipali għandha tiġi sostitwita b'dan li ġej:

" SKEDA

(Artikolu 3)

Żjut li jinsabu taħt is-subintestaturi 2710.19.43 sa 2710.19.48 jew 2710.20.11 sa 2710.20.19 tan-Nomenklatura Magħquda; taxxa ta' euro u tmienja u għoxrin ċenteżmu (€1.28) għal kull tunnellata metrika jew parti minnha.

Żjut li jinsabu taħt is-subintestaturi 2710.19.62 sa 2710.19.68 jew 2710.20.31 sa 2710.20.39 tan-Nomenklatura

Magħquda; taxxa ta' tnejn u tmenin ċenteżmu (€0.82) għal kull tunnellata metrika jew parti minnha."

### TAQSIMA X

**70.** (1) Din it-Taqsima temenda l-Att dwar Dazju tas-Sisa, u għandha tinqara u tintfiehmed haġa waħda mal-Att dwar Dazju tas-Sisa, hawnhekk iżjed 'il quddiem f'din it-Taqsima msejjaħ "l-Att prinċipali".

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

(2) Id-dispożizzjonijiet tal-artikoli 71, 72 u 74 għandhom jitqiesu li daħlu fis-seħħ fil-5 ta' Novembru, 2013.

(3) Id-dispożizzjonijiet tal-artikolu 73 għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar, 2014.

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

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

(a) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%", għandhom jidhlu dawn il-kliem li ġejjin:

"€0.41 per % vol. per litre";

(b) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Beer if produced by small and independent breweries with an annual production not exceeding 200,000 litres" għandhom jidhlu dawn il-kliem li ġejjin:

"€0.86 per hectolitre per degree Plato"; u

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

"€1.73 per hectolitre per degree Plato".

**72.** It-Tielet Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġej:

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

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

"25.0% of the retail price plus €87.50 per 1000 cigarettes but not less than €142.50 per 1000 cigarettes";

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

"€21.65 per 1000 units";

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

"€96.58 per kg.";

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

"€96.58 per kg."; u

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

"€30.69 per kg.".

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

**73.** Ir-Raba' Skeda li tinsab mal-Att prinċipali għandha tiġi emendata kif ġejj:

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

"€628.18 per 1,000 litres";

(b) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Unleaded Petrol", għandhom jidhlu dawn il-kliem li ġejjin:

"€509.38 per 1,000 litres";

(ċ) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes", għandhom jidhlu dawn il-kliem li ġejjin:

"€422.40 per 1,000 litres";

(d) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Gas Oil or Gas Oil blended with Biodiesel with a sulphur content not exceeding 0.1% by weight if used for heating purpose", għandhom jidhlu dawn il-kliem li ġejjin:

"€182.09 per 1,000 litres";

(e) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Biodiesel, a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not", għandhom jidhlu dawn il-kliem li ġejjin:

"€422.40 per 1,000 litres";

(f) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Heavy Fuel Oil", għandhom jidhlu dawn il-kliem li ġejjin:

"€34.00 per 1,000 Kgs";

(g) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Liquid Petroleum Gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes", għandhom jidhlu dawn il-kliem li ġejjin:

"€38.94 per 1,000 Kgs";

(h) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Methane falling within CN Code 2711.29.00", għandhom jidhlu dawn il-kliem li ġejjin:

"€38.94 per 1,000 Kgs"; u

(i) fil-kolonna "Rates of Excise Duty" tagħha, minflok il-kliem li hemm fir-rigward tal-partita "Kerosene falling within CN Codes 2710.19.21 and 2710.19.25", għandhom jidhlu dawn il-kliem li ġejjin:

"€422.40 per 1,000 litres".

74. Fil-kolonna "Rates of Excise Duty" tal-Iskeda Hamsa A li tinsab mal-Att prinċipali, minflok il-kliem li hemm fir-rigward tal-partita "Portland Cement excluding white cement", għandhom jidhlu dawn il-kliem li ġejjin:

Emenda tal-Hames Skeda A li tinsab mal-Att prinċipali.

"€27.00 per 1,000 Kgs".

Emenda tal-Hames Skeda A li tinsab mal-Att prinċipali.

**75.** Fl-Iskeda Hamsa A li tinsab mal-Att prinċipali, fil-kolonna "Description of Excise Goods" tagħha, minnufih wara l-partita "Portland Cement excluding white cement" għandha tiżdied il-partita ġdida li ġejja:

"All other cements classified in commodity code number 25.23 of the Customs Nomenclature, including clinkers and white Portland cement, but excluding grey Portland Cement ..... €27.00 per 1,000 Kgs".

### TAQSIMA XI

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

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

(2) Id-dispożizzjonijiet tal-artikoli 79 u 81 għandhom jitqiesu li daħlu fis-seħh b'effett mill-1 ta' Jannar, 2014.

Emenda tal-artikolu 2 tal-Att prinċipali.

**77.** Fis-subartikolu (1) tal-artikolu 2 tal-Att prinċipali, minnufih wara t-tifsira "Ministru" għandha tiżdied it-tifsira ġdida li ġejja:

" "notifika ta' hlas" tfisser in-notifika li hi meħtieġa li tintbagħat skont l-artikolu 30(2);".

Emenda tal-artikolu 27 tal-Att prinċipali.

**78.** Is-subartikolu (4) tal-artikolu 27 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(4) Ma titqiesx li tkun saret denunzja kemm-il darba din ma tkunx shiħa u dettaljata f'kull aspett materjali tagħha".

Thassir tal-artikolu 38A tal-Att prinċipali.

**79.** L-artikolu 38A tal-Att prinċipali għandu jiġi mhassar.

Emenda tal-artikolu 58 tal-Att prinċipali.

**80.** Fis-subartikolu (3) tal-artikolu 58 tal-Att prinċipali, minnufih wara l-kliem "mibgħuta bil-posta registrata" għandhom jiżdiedu l-kliem "jew permezz tal-pubblikazzjoni tan-nota fil-Gazzetta u f'xi ġurnal wieħed jew iktar ta' kuljum".

Sostituzzjoni tal-artikolu 67 tal-Att prinċipali.

**81.** L-artikolu 67 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"67. (1) Meta persuna tagħmel denunzja jew notifika ta' hlas fiż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att u dik id-denunzja jew notifika ta' hlas tkun akkumpanjata bi hlas

tat-taxxa dikjarata li għandha tithallas jew parti minnha, dak il-ħlas għandu jitqies li sar akkont tat-taxxa pagabbli fuq dik id-denunzja jew notifika ta' ħlas.

(2) Meta persuna tagħmel denunzja jew notifika ta' ħlas fiż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att u dik id-denunzja jew notifika ta' ħlas ma tkunx akkumpanjata bi ħlas tat-taxxa kollha ddikjarata li għandha tithallas, dik il-persuna tista' titlob, billi tibgħat dik il-formula hekk kif il-Ministru jista' b'regolamenti jippreskrivi, illi kull ħlas li jakkumpanja dik il-formula jitqies li sar akkont tat-taxxa ddikjarata li għandha tithallas ma' dik id-denunzja jew notifika ta' ħlas, iżda:

(a) din it-talba ma tkunx valida kemm-il darba ssir aktar tard minn sitt xhur miż-żmien stipulat skont id-dispożizzjonijiet ta' dan l-Att li fih għandha tintbagħat id-denunzja jew in-notifika ta' ħlas;

(b) id-dispożizzjonijiet tas-subartikoli (3) u (4) japplikaw għal dak il-ħlas.

(3) Bla ħsara għad-dispożizzjonijiet tas-subartikoli (1) u (2), meta jkun dovut xi mgħax minn persuna fuq xi taxxa, ħlief taxxa li tista' tinzamm riżervata skont id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, kull ħlas li dik il-persuna tagħmel lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dak l-mgħax qabel ma jitqassam fuq xi taxxa.

(4) Bla ħsara għad-dispożizzjonijiet tas-subartikoli (1), (2) u (3), meta tkun dovuta xi penali amministrattiva minn persuna, ħlief għall-penali li tista' tinzamm riżervata skont id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, kull ħlas li jsir minn dik il-persuna lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dik il-penali amministrattiva qabel ma jitqassam fuq xi taxxa oħra.

(5) Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, meta taxxa dovuta minn persuna, ħlief taxxa li tista' tinzamm riżervata skont id-dispożizzjonijiet tad-Disa' Skeda li tinsab ma' dan l-Att, tkun dovuta għal iktar minn darba kull ħlas li jsir minn dik il-persuna lill-Kummissarju għandu jitqassam, minkejja kull dikjarazzjoni ta' dik il-persuna għall-kuntrarju, fuq dik it-taxxa li tkun dovuta l-ewwel qabel ma jitqassam fuq it-taxxa li tkun saret dovuta wara.

(6) Meta persuna tagħmel hlas lill-Kummissarju f'ċirkostanzi li juru li dik il-persuna kellha l-ħsieb li dak il-hlas jirrelata għal denunzja jew għal notifika ta' hlas, dak il-hlas għandu jitqies li jirrelata għal dik id-denunzja jew notifika ta' hlas għall-għanijiet ta' dan l-artikolu bla ħsara għas-setgħa tal-Kummissarju skont kull dispożizzjoni oħra ta' dan l-Att li jqassam dak il-hlas b'xi mod ieħor."

Emenda tal-artikolu 73 tal-Att prinċipali.

**82.** Is-subartikolu (2) tal-artikolu 73 tal-Att prinċipali għandu jiġi sostitwit b'dan li ġej:

"(2) Kull avviż li huwa meħtieġ li jingħata mill-Kummissarju jew minn xi persuna oħra taħt dan l-Att jista' jiġi notifikat lill-persuna sew personalment sew billi jintbagħat bil-posta. Kemm-il darba ma tingiebx prova kuntrarja, notifika ta' avviż mibgħut bil-posta tkun ippruvata permezz ta' evidenza li dak l-avviż kien ġie indirizzat u impostat sew u għandu jitqies li jkun ġie notifikat, fil-każ ta' indirizz f'Malta mhux iktar tard mit-tielet jum li jiġi wara l-jum meta dan ikun ġie impostat, u fil-każ ta' indirizz barra minn Malta fil-jum li jiġi wara dak il-jum meta l-avviż kien jiġi riċevut fil-kors ordinarju tal-posta:

Izda meta dik in-notifika ma sseħħ minhabba li dik il-persuna ma tkunx tista' tinstab jew minhabba raġunijiet oħra attribwibbli għal dik il-persuna u l-Kummissarju jippubblika avviż fil-Gazzetta u f'xi gurnal wieħed jew iktar ta' kuljum fejn jiddikjara li dak l-avviż ikun sar u li fih jistieden lil dik il-persuna biex tmur tiġborha kif u fejn jindikalha l-Kummissarju, dik in-notifika għandha wkoll titqies li tkun giet debitament notifikata fid-data tad-debita publikazzjoni f'gurnal ta' kuljum:

Izda wkoll, *cheque* jew ċedola impostati mill-Kummissarju għandu jitqies li jkun hlas ta' dak l-ammont magħmul fid-data meta jkun ġie impostat."

Emenda tal-artikolu 84 tal-Att prinċipali.

**83.** Il-proviso għas-subartikolu (6) tal-artikolu 84 tal-Att prinċipali għandu jiġi sostitwit bil-proviso ġdid li ġej:

"Izda l-Kummissarju, bħala kap tad-Dipartiment tad-Dwana, jista' jimponi u jiġbor penali dwar taxxa fuq importazzjoni dovuta taħt dan l-Att, f'każ ta' ftehim kif provdut skont id-dispożizzjonijiet tal-artikolu 63 tal-Ordinanza tad-Dwana, u jista' wkoll jimponi u jiġbor penali f'każ ta' ftehim taħt l-artikolu 63A tal-istess Ordinanza b'dan illi kull referenza għad-dazju fil-multa li għaliha jirreferi l-artikolu 63A għandha tittiehed daqs li kieku hija referenza għat-taxxa dovuta taħt dan l-Att."

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 143 tas-16  
ta' April, 2014.

ANĠLU FARRUĠIA  
*Speaker*

RAYMOND SCICLUNA  
*Skrivan tal-Kamra tad-Deputati*

I assent.

(L.S.)

MARIE LOUISE COLEIRO PRECA  
President

29th April, 2014

**ACT No. XII of 2014**

*AN ACT to implement Budget measures for the financial year 2014 and other administrative measures.*

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

Short title.

**1.** The short title of this Act is the Budget Measures Implementation Act, 2014.

**PART I**

Coming into force of this Part.

**2.** The provisions of this Part shall be deemed to have come into effect on the 1st January, 2014.

Interpretation.  
Cap. 174.

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

Authority to raise loan.

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

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

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

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2014 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2014; and

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

## PART II

6. (1) This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred as "the principal law". Amendments to the Customs Ordinance. Cap.37.

7. In article 2 of the principal law, immediately after the definition "place beyond the seas", there shall be added the following new definition: Amendment of article 2 of the principal law.

" "tax" or "taxes" includes the value added tax;".

8. In article 61A of the principal law, for the words "For the purpose of an offence", there shall be substituted the words "Without prejudice to the proviso to paragraph (m) of article 62, for the purpose of an offence". Amendment of article 61A of the principal law.

9. In paragraph (m) of article 62 of the principal law, for the words "in any of its material particulars; or", there shall be substituted the words "in any of its material particulars:", and immediately thereafter there shall be added the following new proviso: Amendment of article 62 of the principal law.

"Provided that a person who makes an incorrect declaration and informs the Commissioner in writing about the said incorrect declaration -

(i) before the Commissioner informs the person that the particulars of the customs declaration are not

correct, and

(ii) during the period where it is not yet established, in the systems relating to the processing of customs declarations, whether manual or electronic, if control of the goods will be exercised, or when it is established that such control is not to be exercised, and

(iii) such information is given to the Commissioner by not later than ten working days from the date of release of the goods, and

(iv) such incorrect declaration does not tend to make the declaration applicable to goods, other than those which were originally covered by the declaration,

such person shall be deemed not to have committed an offence under this paragraph; or".

Substitution of article 63 of the principal law.

**10.** Article 63 of the principal law shall be substituted by the following:

"63. (1) Notwithstanding any other provision of this Ordinance, and without prejudice to any other proceedings to which the offender may be liable under any other law, in the case of any irregularity in any of the circumstances referred to in the following paragraphs of this sub-article, the Commissioner may, with the concurrence of the person committing the irregularity, impose the penalty hereunder as an alternative to proceedings in court:

(a) where the endangered duty does not exceed two thousand euro (€2,000), the Commissioner may collect the endangered duty and impose a penalty equivalent to the endangered duty;

(b) in the case where there is no endangered duty but there exist endangered taxes, the Commissioner may collect the endangered taxes and impose a penalty equivalent to five per cent (5%) of the difference in the value of the goods or, if there is no difference in the value, a penalty equivalent to one per cent (1%) of the value of the goods, together with a penalty equivalent to the endangered taxes;

(c) in the case where both duty, of not more than two thousand euro (€2000), as well as taxes on the goods are endangered, the Commissioner may collect the

endangered duty as well as the endangered taxes and impose a penalty equivalent to the endangered duty and the endangered taxes;

(d) in the case where no other duty or tax on the goods is due or endangered, and there exists no restriction or prohibition on the importation of the goods, the Commissioner may impose a penalty of one hundred euro (€100);

(e) in the case where no other duty or tax on the goods is due or endangered, but there exists a restriction or prohibition on the importation of the goods, the Commissioner may impose a penalty of two hundred euro (€200).

(2) In the case where one of the irregularities referred to in the Second Schedule to the Ordinance is committed, which irregularity is committed after the 30 April 2013, and the agreement relating to the irregularity referred to in sub-article (1) is entered into, or where the irregularity was committed before the 30 April 2013 but the agreement relating to such irregularity was entered into after the 30 April 2013, the penalty on the person committing the irregularity -

(a) for the first time over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 25% of the endangered duty and taxes, as the case may be, or fifty euro (€50) whichever is the higher, and

(b) for the second time over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 50% of the endangered duty and taxes, as the case may be, or seventy-five euro (€75) whichever is the higher, and

(c) for the third time or more over the twelve months immediately before the date on which the irregularity is committed, shall be equivalent to 100% of the endangered duty and taxes, as the case may be, or one hundred euro (€100) whichever is the higher."

**11.** In sub-article (1) of article 63A of the principal Act, immediately after the words "as far as the provisions of this Ordinance are concerned," there shall be added the words "and without prejudice to any other proceedings to which the offender may

Amendment of  
article 63A of  
the principal  
Act.

be liable under any other law,".

**PART III**

Amendments to  
the Income Tax  
Act.  
Cap.123.

**12.** (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 as "the principal Act".

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

(a) articles 13, 14(b) and (d), 15(c) and (d), 16 to 24, 25(a)(i)(ii)(iv)(v), 25(b) and 26 shall come into force as from the year of assessment 2015; and

(b) articles 15(a) and 25(a)(iii) shall come into force as from the year of assessment 2014.

Amendment of  
article 5 of the  
principal Act.

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

(a) sub-paragraph (ii) of paragraph (a) of sub-article (1) thereof shall be substituted by the following:

"(ii) gains or profits arising from the transfer of the ownership or usufruct of or from the assignment or cession of any rights over any securities, business, goodwill, business permits, copyright, patents, trademarks and trade-names and any other intellectual property;" and

(b) in sub-article (9) thereof, immediately after paragraph (iii) and its provisos, there shall be added the following new paragraph:

"(iv) Where an asset, qualifying for tax relief under this article, is transferred from one company to another company and the company acquiring the asset issues shares in exchange for the acquired asset, whether to the transferring company or to any other person, the cost of acquisition of the said shares shall, for the purpose of calculating the gains or profits derived from the subsequent transfer of the said shares, be reduced (but not below zero) by an amount determined by deducting from the transfer value of the asset its cost of acquisition to the transferring company:

Provided that this paragraph shall not apply where the said asset is charged to tax under the provisions of sub-article (9A) of this article or article 5A(12A)."

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

Amendment of article 5A of the principal Act.

(a) in the Maltese version of sub-article (3) thereof, for the words "Dan l-artikolu japplika" there shall be substituted the words "Bla ħsara għad-dispożizzjonijiet l-oħra ta' dan l-artikolu, dan l-artikolu japplika";

(b) in in the first proviso to paragraph (f) of sub-article (4) thereof, for the words "article 5(9)(ii) shall also apply to the said transfer" there shall be substituted the words "article 5(9)(ii) and (iv) shall also apply to the said transfer";

(c) in paragraph (g) of sub-article (12) thereof, for the words "the said amount of tax.", there shall be substituted the words "the said amount of tax:", and immediately thereafter there shall be added the following new proviso:

"Provided further that for any period or part thereof commencing on or after 1st January 2014 interest shall be calculated at the rate established by the provisions of article 44(2A) of the Income Tax Management Act and the total interest shall not exceed the said amount of tax."; and

(d) in the second proviso to paragraph (c) of sub-article (12A) thereof, for the words "acquires shares" there shall be substituted the words "acquires shares consequent to a judicial or consensual separation,", and for the words "the date of the donation" there shall be substituted the words "the date of the judicial or consensual separation, donation".

**15.** Sub-article (1) of article 12 of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

(a) immediately after the proviso to sub-paragraphs (i) and (ii) of paragraph (c) thereof, there shall be added the following new sub-paragraph:

"(iii)(A) any dividend paid by a company registered in Malta to an individual out of profits allocated to the any of the taxed accounts, other than the final tax account and the untaxed account, where such individual's chargeable income, excluding such dividend, is equal to or exceeds the relevant threshold:

Provided that, in the case where such individual is entitled to claim a deduction against a dividend declared in a tax return, the amount or portion of such dividend, up to

the amount of the said deduction, shall not be exempt from tax:

Provided further that in the case where the said individual's chargeable income excluding such dividend is less than the relevant threshold, the amount or portion of such dividend to be exempt from tax shall be an amount determined by deducting from his chargeable income the relevant threshold:

Provided also that the preceding proviso shall not apply where the said individual's chargeable income does not exceed the relevant threshold.

(B) Any dividend or part thereof, exempt from tax under paragraph (iii)(A), shall, for the purpose of paragraph (a) of the last proviso to article 60 and paragraph (a) of the last proviso to article 48(1) of the Income Tax Management Act, be a dividend to which the said paragraphs refer.

(C) For the purpose of article 12(1)(c)(iii):

(a) Where such individual has more than one such dividend, the aggregate amount of such dividends shall be treated as one dividend;

(b) "Relevant threshold" is as follows:

(i) in the case where the rates prescribed under article 56(1)(a) apply, the relevant threshold is €28,700;

(ii) in the case where the rates prescribed under article 56(1)(b) apply, the relevant threshold is €19,500;

(iii) in the case where the rates prescribed under the last proviso to article 56(1)(b) apply, the relevant threshold is €21,200.";

(b) in paragraph (h) thereof, for the words "commutation of pension" there shall be substituted the words "commutation of pension (up to a maximum of thirty percent (30%) of the total pension) ", and immediately after the words "or injuries;" there shall be added the words "(for the purposes of this paragraph, "total pension" means the total value of the

pension available to provide pension payments);";

(c) paragraph (t) thereof shall be substituted by the following:

"(t) any financial assistance, as determined by the courts of a European Union or a European Economic Area (hereinafter "EU/EEA") Member State or by the courts of another country as the Commissioner may approve or as agreed by a public deed of personal separation under the authority of the courts of a EU/EEA Member State or by the courts of another country as the Commissioner may approve, or as ordered by the courts of a EU/EEA Member State in a divorce judgment or decree or by the courts or other authorities of another country as the Commissioner may approve, received by an individual from his estranged spouse in respect of the maintenance of a child;"

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

"(w) the income from employment (other than income derived from the holding of an office of director) of a married woman who is over forty years of age and starts in employment after having been absent from any gainful occupation for at least five years and where such income does not exceed nine thousand one hundred and fifty euro (€9,150) and the said woman is chargeable to tax jointly with her spouse at the rates specified in article 56(1)(a):

Provided that this paragraph shall apply for a period of five consecutive years of assessment commencing from the basis year in which the woman started work."

**16.** In the proviso to paragraph (m) of sub-article (1) of article 14 of the principal Act, for the words "succeeding years;" there shall be substituted the words "succeeding years:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 14 of the principal Act.

"Provided further that any sums receivable from any sales of such intellectual property rights and all other income receivable in respect thereof shall be included as total income for the year when receivable;"

Substitution of article 14A of the principal Act.

**17.** Article 14A of the principal Act shall be substituted by the following:

"14A. 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 to his estranged spouse an alimony payment as determined by the courts of a European Union or a European Economic Area (hereinafter "EU/EEA") Member State or by the courts of another country as the Commissioner may approve or as agreed by a public deed of personal separation under the authority of the courts of a EU/EEA Member State or by the courts or other authorities of another country as the Commissioner may approve, or as ordered by the courts of a EU/EEA Member State in a divorce judgment or decree or by the courts of another country as the Commissioner may approve, he shall be allowed as a deduction against his income the lesser of these amounts -

(a) the amount actually paid in accordance with the Court order or public deed;

(b) the individual's chargeable income for the year."

Amendment of article 14C of the principal Act.

**18.** In paragraph (b) of article 14C of the principal Act, for the words "one thousand three hundred euro (€1300)" there shall be substituted the words "two thousand euro (€2000)".

Amendment of article 14E of the principal Act.

**19.** In the proviso to article 14E of the principal Act, for the words "as determined by the Commissioner." there shall be substituted the words "as determined by the Commissioner.", and immediately thereafter there shall be added the following new proviso:

"Provided further that in the case of attendance at regular sports activities organised by entities outside Malta, registration as aforesaid shall not be necessary and the claim for deduction shall be made directly by the individual concerned in such format and content as determined by the Commissioner."

Amendment of article 14G of the principal Act.

**20.** In the proviso to article 14G of the principal Act, for the words "as determined by the Commissioner." there shall be substituted the words "as determined by the Commissioner.", and immediately thereafter there shall be added the following new proviso:

"Provided further that in the case of attendance at creative

or cultural courses organised by entities outside Malta, accreditation as aforesaid shall not be necessary and the claim for deduction shall be made directly by the individual concerned in such format and content as determined by the Commissioner."

**21.** Immediately after article 31C of the principal Act, there shall be added the following new article:

Addition of new article to the principal Act.

"Taxation of rental income derived from the letting of residential tenement.

31D. (1) Notwithstanding any other provision of the Income Tax Acts or any regulations made thereunder, the provisions of this article shall apply where, during a relevant year, any person rents immovable property, being a tenement leased as a residence or garage, to an individual or individuals.

(2) The tax chargeable in the circumstances mentioned in sub-article (1) shall, at the option of the person referred to in the said sub-article, be at the rate of fifteen cents (0.15) on every euro of the gross rental income received. Such tax shall be final and notwithstanding any other provision of the Income Tax Acts, no set-off or refund shall be granted to any person in respect of the tax so charged.

(3) Where the option referred to in sub-article (2) has been exercised, such income shall be deemed to constitute separate chargeable income for the purpose of the Income Tax Acts and shall not form part of the chargeable income of the person exercising the said option and where such person is an individual he shall not be required to declare such income, in any return made pursuant to the Income Tax Acts.

(4) Where a person, in a relevant year, derives rental income from the letting of more than one tenement and the option referred to in sub-article (2) has been exercised for such year, the said sub-article shall apply to the total rental income received in the said year from all the tenements let out by such person.

(5) Irrespective of whether the option referred to in sub-article (2) is exercised or not, where an enquiry has been conducted and the Commissioner determines that any rental income which should have been declared was not so declared, such income shall be charged to tax at the rate of 35 cents (0.35) on every euro of the gross rental income received and such tax shall be in addition to any interest and additional tax payable under the Income Tax Acts. Such tax shall be final and notwithstanding any other provision of the Income Tax Acts, no set-off or refund shall be granted to any person in respect of the tax so charged.

(6) Every company resident in Malta shall allocate the distributable profits resulting from income to which this article applies, and on which tax is payable in accordance with this article, to the final tax account.

(7) The person exercising the option referred to in sub-article (2) shall pay to the Commissioner the tax referred to in the said sub-articles in such manner as may be prescribed in accordance with the provisions of article 42 of the Income Tax Management Act.

Cap. 372.

(8) For the purposes of this article:

(a) "tenement" means a tenement, not being a commercial tenement as defined in article 1525 of the Civil Code, which consists of either a dwelling house or part thereof which is to be occupied or is occupied as a home or residence by the occupier or a garage, excluding a tenement which, for the purpose of the said letting, is required to be licensed by virtue of the Malta Travel and Tourism Services Act, or any Act which may be substituted therefor; and

Cap. 16.

Cap. 409.

(b) "relevant year" means the calendar year during which the gross rental income is received."

Substitution of article 37 of the principal Act.

**22.** Article 37 of the principal Act shall be substituted by the

following:

"Tax withheld  
under article  
33(1).

37. Where any tax has been withheld under article 33(1), such tax shall not be available as a credit against the recipient's tax liability or for a refund, as the case may be, for the relevant year of assessment."

**23.** Paragraph (b) of article 39 of the principal Act shall be substituted by the following:

Amendment of  
article 39 of the  
principal Act.

"(b) no person shall be charged to further tax in respect of the investment income under this Act."

**24.** Paragraph (c) of article 41 of the principal Act shall be amended as follows:

Amendment of  
article 41 of the  
principal Act.

(a) in sub-paragraph (iii) thereof, for the words "sub-paragraph (i):" shall be substituted by the words "sub-paragraph (i), or"; and

(b) immediately after sub-paragraph (iii) thereof, as amended, there shall be added the following new sub-paragraph:

"(iv) an EU/EEA individual (and his or her spouse where applicable) in the circumstances envisaged by the first and second provisos to article 56(1)(c):"

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

Amendment of  
article 56 of the  
principal Act.

(a) subarticle (1) thereof shall be amended as follows:

(i) in paragraph (a) thereof, the rates specified therein shall be substituted by the following:

"For every euro of the first €11900 ..... 0c

For every euro of the next €9300 ..... 15c

For every euro of the next €7500 ..... 25c

For every euro of the next €31300 ..... 29c

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

and immediately thereafter there shall be added the following new proviso:

"Provided that in the case of an individual who is a national of a European Union or European Economic Area member state, such individual may qualify for the rates specified in this paragraph even where his or her spouse is not resident in Malta if the other conditions mentioned in this paragraph are satisfied and the Commissioner is satisfied that at least 90% of the couple's worldwide income is derived from Malta;"

(ii) in paragraph (b) thereof, the rates specified therein shall be substituted by the following:

"For every euro of the first €8500 ..... 0c  
 For every euro of the next €6000 ..... 15c  
 For every euro of the next €5000 ..... 25c  
 For every euro of the next €40500 ..... 29c  
 For every euro of the remainder ..... 35c;"

(iii) in the second proviso to paragraph (b) thereof, for the words "(or not over 21 years if receiving full-time instruction at a tertiary education establishment)", there shall be substituted the words "(or not over 23 years if receiving full-time instruction at any university, college or other educational establishment)";

(iv) in the second proviso to paragraph (b), the rates specified therein shall be substituted by the following:

"For every euro of the first €9800 ..... 0c  
 For every euro of the next €6000 ..... 15c  
 For every euro of the next €5400 ..... 25c  
 For every euro of the next €38800 ..... 29c  
 For every euro of the remainder .... 35c;" and

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

"Provided that -

(i) in the case of an individual who is a national of a European Union or European Economic Area Member State (hereinafter "EU/EEA individual"), where the Commissioner is satisfied that at least 90% of the said individual's worldwide income is derived from Malta, the rates specified in paragraph (b) of this sub-article shall apply;

(ii) the EU/EEA individual may alternatively qualify for the rates specified in paragraph (a) of this sub-article even where his or her spouse is not resident in Malta if the other conditions mentioned in paragraph (a) are satisfied and the Commissioner is satisfied that at least 90% of the couple's worldwide income is derived from Malta;

(iii) where the rates specified in paragraphs (a) or (b) are applicable, the provisions of the Income Tax Acts that are applicable with regards to exemptions, deductions, credits and refunds shall be the same as those applicable to persons resident in Malta;

(iv) in the case of an EU/EEA individual who does not qualify for the treatment under sub-paragraphs (i) to (iii) of this proviso, the tax resulting after applying the rates under this paragraph shall not be higher than the amount that results after dividing the income charged to tax at the rates under this paragraph by the individual's worldwide income and multiplying the result thereof by the amount of tax that would result by charging the said individual's worldwide income at the rates under paragraph (a) or (b), as applicable."; and

(b) immediately after sub-article (25) thereof, there shall be added the following new sub-article:

"(26) An individual who derives football income shall, unless he opts to have the said income charged to tax at the rates laid down in sub-article (1)(a) or (1)(b), be charged to tax on all such income at the rate of seven point

five cents (0.075) on every euro.

For the purposes of this sub-article the term "football income" shall mean income from an employment contract in Malta for playing football, such income being chargeable under article 4(1)(b) and earned by a full-time or part-time professional football player who is duly registered as a professional football player with the Malta Football Association, and such a professional football player has in effect an employment contract with a Maltese football club duly registered as a Member Club with the Malta Football Association."

Amendment of article 61 of the principal Act.

**26.** Paragraph (a) of article 61 of the principal Act shall be amended as follows:

(a) in sub-paragraph (iii) thereof, for the words "subparagraphs (i) and (ii);", there shall be substituted the words "sub-paragraphs (i) and (ii); or"; and

(b) immediately after sub-paragraph (iii) thereof, as amended, there shall be added the following new sub-paragraph:

"(iv) an EU/EEA individual (and his or her spouse where applicable) in the circumstances envisaged by the first and second provisos to article 56(1)(c);".

Amendment of the Schedule to the principal Act.

**27.** The Schedule to the principal shall be amended as follows:

(a) in item (2) thereof, the words "calculated on the tax chargeable before taking into account the additional tax itself on the total income of that individual for that year" shall be deleted; and

(b) in item (3) thereof, the words "calculated on the tax chargeable before taking into account the additional tax itself on the total income of that person for that year" shall be deleted.

#### PART IV

Amendments to the Local Loans (Registered Stock and Securities) Ordinance. Cap.161.

**28.** This Part amends the Local Loans (Registered Stock and Securities) Ordinance and it shall be read and construed as one with the Local Loans (Registered Stock and Securities) Ordinance, hereinafter in this Part referred as "the principal law".

Amendment of article 2 of the principal law.

**29.** Immediately after the definition "security" in article 2 of the principal law, there shall be added the following new definitions:

"sinking fund" means a sinking fund established in terms of article 25;

"special sinking fund" means a special sinking fund established in terms of article 26(2);".

**30.** Article 25 of the principal law shall be amended as follows: Amendment of article 25 of the principal law.

(a) the present provision shall be re-numbered as sub-article (1) of the said article; and

(b) immediately after sub-article (1) thereof, as re-numbered, there shall be added the following new subarticle:

"(2) The Minister may further authorise the appropriation out of the general revenue and assets of the Government of Malta a contribution towards a special sinking fund established in accordance with article 26(2).".

**31.** Article 26 of the principal law shall be amended as follows: Amendment of article 26 of the principal law.

(a) the present provision shall be re-numbered as sub-article (1) of the said article; and

(b) immediately after sub-article (1) thereof, as re-numbered, there shall be added the following new subarticle:

"(2) A special sinking fund shall be established for the purpose of the repurchase of loans raised under this Ordinance.".

## PART V

**32.** This Part amends the Social Security Act, and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as "the principal Act". Amendments to the Social Security Act.

**33.** The definition "Service Pension" in article 2 of the principal Act shall be amended as follows: Amendment of article 2 of the principal Act.

(a) paragraph (x) thereof shall be re-numbered as paragraph (xi); and

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

"(x) with effect from the 4th January 2014, for the

purpose of calculating the rate of a pension under this Act, a service pension net of another two hundred euro (€200); and".

Amendment of article 15 of the principal Act.

**34.** In sub-article (6) of article 15 of the principal Act, for the words "as an employer in terms of this Act.", there shall be substituted the words "as an employer in terms of this Act:", and immediately thereafter there shall be added the following new proviso:

"Provided that, notwithstanding the provisions of this article, with effect from the 6th January 2014, an old person and, or a person who is certified to suffer from a disability upon the advice given by the medical panel in accordance with article 106, who employs another person to take care of him or her, shall be exempted from the payment of the employer's part of the Social Security contributions payable according to this Act."

Amendment of article 30 of the principal Act.

**35.** Immediately after sub-paragraph (v) of the proviso to sub-article (6) of article 30 of the principal Act, there shall be added the following new sub-paragraph:

"(vi) where a person, who is in receipt of Social Assistance for a minimum of two years in the three years preceding the claim, partakes in insurable employment, the entitlement for Social Assistance shall not cease, and that person shall be entitled to 65% of the rate for the first year, to 45% of the rate for the second year and 25% of the rate for the third year. The employer shall be entitled to 25% of the rate for every year for a maximum of three years. The differences of 10% for the first year, 30% for the second year and 50% for the third year shall be transferred to a training fund set up for this purpose."

Amendment of article 32 of the principal Act.

**36.** Immediately after paragraph (c) of sub-article (2) of article 32 of the principal Act, there shall be added the following new proviso:

"Provided that with effect from the 4th January 2014, entitlement for the full Pension under Part IV shall not cease notwithstanding such widow is gainfully occupied and the earnings from such gainful occupation exceed the national minimum wage."

Amendment of article 107 of the principal Act.

**37.** Immediately after sub-article (6) of article 107 of the principal Act, there shall be added the following new sub-article:

"(6) The Minister may, from time to time, as he shall

deem fit and as provided in sub-article (1), vary the composition of the panel referred to in that sub-article, but a person actually serving as Umpire shall, notwithstanding the removal of his name from the panel, continue so to serve in the proceedings in which he is serving as Umpire until the conclusion of those proceedings and for the purpose of the interpretation of any decision given therein."

**38.** Immediately after paragraph 6 of Part II of the Second Schedule to the principal Act, there shall be added the following new paragraph:

Amendment of the Second Schedule to the principal Act.

"7. With effect from the 4th January 2014, where a person who is divorced or is married but legally or *de facto* separated from the other spouse proves to the satisfaction of the Director that he is paying an amount of money to his spouse or to his former spouse as an integral part of their separation or of their divorce, that amount of money shall be deducted when the means of that person are calculated."

## PART VI

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

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

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2014.

**40.** In article 2 of the principal Act, immediately after the definition "court", there shall be added the following new definition:

Amendment of article 2 of the principal Act.

" "*decuius*" means any individual from whom a transfer *causa mortis* originates;"

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

Amendment of article 19 of the principal Act.

(a) in sub-article (1) thereof, for the words "and may seize the document", there shall be substituted the words "and may, unless such document is a notarial public deed, seize the document";

(b) in sub-article (4) thereof, for the words "shall be carried out by the Court of Revision of Notarial Acts which shall make a report", there shall be substituted the words "shall be carried out by the review officers appointed under the

Notarial Profession and Notarial Archives Act and the Court of Revision of Notarial Acts shall make a report"; and

(c) in sub-article (5) thereof, for the words "which is protected by the same duty.", there shall be substituted the words "which is protected by the same duty, unless voluntarily released by the owner of the said document or record and only when such record shall tend to establish the correct value of the said asset.",

Amendment of article 32 of the principal Act.

**42.** Sub-article (4) of article 32 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "of the aggregate value of the consideration paid for the acquisition and for the redemption of such property", there shall be substituted the words "of the aggregate value of the consideration paid for the acquisition or in the case of a transfer by a gratuitous title which does not qualify for duty relief under article 32C, of the value of such property and for the redemption of such property";

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

"(b) Where such residence is acquired by an emphyteutical or subemphyteutical grant, and whether or not there is also payable on such deed any other consideration, the duty chargeable under this Act shall be reckoned at the rate of three euro and fifty cents (€3.50) for every one hundred euro (€100) or part thereof on the first one hundred and fifty thousand euro (€150,000), or such amount as may be prescribed, on the taxable value established in accordance with the provisions of article 40 and any additional taxable value shall incur a duty of five euro (€5) per one hundred euro (€100) or part thereof on the said taxable value."; and

(c) in sub-paragraph (i) of paragraph (e) thereof, for the words "within five hundred metres of such residence or block of apartments, where such garage has been acquired together with such residence on the same deed;", there shall be substituted the words "within five hundred metres of such residence or block of apartments:", and immediately thereafter there shall be added the following new provisos:

"Provided that for the purposes of this article and for the purposes of article 32C such garage shall also be

acquired together with such residence on the same deed:

Provided further that for the purposes of article 35, such a garage need not have been previously acquired by the *decuius* together with such residence on the same deed;"

**43.** Article 35 of the principal Act shall be amended as follows: Amendment of article 35 of the principal Act.

(a) sub-article (2) thereof shall be amended as follows:

(i) sub-paragraph (a) of paragraph (iv) thereof shall be substituted by the following new sub-paragraph:

"(a) the property transferred *causa mortis* consists of any immovable or any real right over an immovable;"

(ii) sub-paragraph (d) of paragraph (iv) thereof shall be deleted;

(b) sub-article (4) thereof shall be amended as follows:

(i) in paragraph (i) thereof, for the words "granted under this article", there shall be substituted the words "granted under subarticles (2)(iv) and (2)(v) of this article"; and

(ii) in paragraph (ii) thereof, for the words "and the date of the making of the declaration.", there shall be substituted the words "and the date of the making of the declaration:", and immediately thereafter there shall be added the following new proviso to the whole sub-regulation:

"Provided that in all cases the said interest shall not exceed the duty due."

**44.** Article 39 of the principal Act shall be deleted. Deletion of article 39 of the principal Act.

**45.** Article 40 of the principal Act shall be amended as follows: Amendment of article 40 of the principal Act.

(a) sub-article (1) thereof shall be substituted by the following new sub-article:

"(1) There shall be charged on every contract of

emphyteusis and sub-emphyteusis, whether or not there is also payable on such deed any other consideration, a duty to be assessed on the taxable value established in accordance with this article, at the rate of five euro (€5) on every one hundred euro (€100) or part thereof.

The taxable value shall be established as follows:

Where the grant was made for a period of not less than one hundred years (100) years or in perpetuity, the groundrent or sub-groundrent imposed on the deed shall be rounded up to the nearest one hundred euro (€100) and shall then be capitalised at the rate of five *per centum* (5%), hereinafter referred to as the "capitalised groundrent".

Where the emphyteutical concession is for a definite period of time, that does not exceed one hundred (100) years, the capitalised groundrent shall be reduced to:

(a) twelve *per centum* (12%) where the term is less than twenty-five (25) years;

(b) thirty-three *per centum* (33%) where the term is twenty-five (25) years or more but is less than fifty (50) years;

(c) sixty-five *per centum* (65%) where the term is fifty (50) years or more but is less than seventy-five (75) years;

(d) eighty *per centum* (80%) where the term is seventy-five (75) years or more but is less than one hundred (100) years.

The capitalised groundrent, shall then be added to any other consideration, and is thus referred to as "the taxable value":

Provided that where the groundrent so imposed is to be revised or increased at specified amounts or rates, the amount of ground-rent specified in the deed to be rounded up to the nearest one hundred euro (€100) and then capitalised at the rate of five *per centum* (5%), shall be the highest rate of groundrent payable in any particular year in the first ten (10) years of such emphyteutical concession:

Provided further that where the groundrent so

imposed is to be revised or increased at a rate which cannot be calculated in whole or in part according to the stipulations mentioned in the deed, the amount of ground-rent specified in the deed which is to be rounded up to the nearest one hundred euro (€100) shall be increased by seventy-eight *per centum* (78%);";

(b) in sub-article (2) thereof, for the words "Where the duration of the emphyteusis may be extended", there shall be substituted the words "Where the duration of an emphyteusis may be extended"; and

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

**46.** In article 48 of the principal Act, for the words "a penalty of not less than twenty-three euro (€23) but not exceeding one thousand, one hundred and sixty euro (€1,160) for each omission", there shall be substituted the words "a penalty of not less than twenty-five euro (€25) but not exceeding one thousand euro (€1,000) for each omission".

Amendment of article 48 of the principal Act.

**47.** Paragraph (a) of the proviso to sub-article (1) of article 49 of the principal Act shall be amended as follows:

Amendment of article 49 of the principal Act.

(a) in sub-paragraph (ii) thereof, for the words "declared in the deed; and", there shall be substituted the words "declared in the deed;"

(b) in sub-paragraph (iii) thereof, for the words "in articles 50 and 51;", there shall be substituted the words "in articles 50 and 51; and"; and

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

"(iv) any result established or indicated through any electronic portal for the submission of tax due on public deeds, provided that correct information is submitted by such notary for the attainment of the said result;"

**48.** Article 51 of the principal Act shall be amended as follows:

Amendment of article 51 of the principal Act.

(a) in sub-article (1) thereof, for the words "he shall, within forty (40) days and together with the payment", there shall be substituted the words "he shall, within fifteen (15) days and together with the payment";

(b) in the proviso to sub-article (1) thereof, for the words "the Housing Authority is the transferee", there shall be substituted the words "the Housing Authority is the transferee and in the case of transfers referred to in article 32(3) with the exclusion of transfers of transferable securities mentioned in article 32(3)";

(c) in sub-article (2) thereof, for the words "who fails to give such notice together with any relative payment", there shall be substituted the words "who fails to give such notice within forty (40) working days together with any relative payment"; and

(d) in sub-article (2) thereof, for the words "shall not exceed the amount of the said duty.", there shall be substituted the words "shall not exceed the amount of the said duty:", and immediately thereafter there shall be added the following proviso:

"Provided that no notice shall be given where the Government or the Housing Authority is the transferee and in the case of transfers referred to in article 32(3) with the exclusion of transfers of transferable securities mentioned in article 32(3).".

Amendment of article 62 of the principal Act.

**49.** Sub-article (3) of article 62 of the principal Act shall be substituted by the following new sub-article:

"(3) Where in the case of the persons mentioned in articles 32(4)(a) and 32C who acquire a second residence it is proved to the satisfaction of the Commissioner that their former residence was sold within one year from the date of acquisition of their second residence, such persons shall be entitled to a refund of the duty paid in excess of the duty properly chargeable in respect of the acquisition of such residence as established under the provisions of articles 32, 32C and 40, as applicable.".

Amendment of article 65 of the principal Act.

**50.** Sub-article (1) of article 65 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof, for the words "to record in the deed all relevant details;", there shall be substituted the words "to record in the deed all relevant details:", and immediately thereafter there shall be added the following new proviso:

"Provided that, where the notary is not engaged to examine the title of property so transferred in accordance

with article 84C of the Notarial Profession and Notarial Archives Act, he may make such statement by basing himself on the declarations of the transferors on the relative deed;"

(b) immediately after paragraph (b) thereof, and before the present proviso to the whole sub-article, there shall be added the following new paragraph:

"(c) saving the provisions of article 62, where the parties to a deed correct the said deed by means of a deed of correction or where a Notary publishes any notarial corrective deed in terms of article 45A of the Notarial Profession and Notarial Archives Act and which deed has the effect of altering the amount of tax which was due on the said original act, such Notary shall also give notice in terms of this Act and pay any difference in tax, if due. The said deed of correction or notarial corrective deed may also be used as a basis to make a claim for refund of any overpaid tax:

Provided that the provisions of article 51(2) shall only apply as from the date of the said deed of correction or the notarial corrective act:"; and

(c) in the present proviso to the whole sub-article, for the words "Provided that", there shall be substituted the words "Provided further that".

## PART VII

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

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

(2) The provisions of articles 52, 53, 54, 56, 57 and 58(c) shall be deemed to have come into force on the 5th November, 2013.

(3) The provisions of articles 55 and 58(a) and (b) shall be deemed to have come into force on the 1st January, 2014.

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

Amendment of article 2 of the principal Act.

(a) immediately after the definition "brought into Malta" there shall be added the following new definition:

" "business use" means the use of a vehicle in the

direct exercise of an activity carried out for consideration or financial gain;";

(b) for the definition "certificate of conformity" there shall be substituted the following:

" "certificate of conformity" means the document set out in Annex IX of Directive 2007/46/EC, as amended, or in Annex IV-A of Directive 2002/24/EC, as amended, as the case may be, issued by the manufacturer and certifying that a vehicle belonging to the series of the type approved in accordance with Directive 2007/46/EC or with Directive 2002/24/EC complies with all regulatory acts at the time of its production;"; and

(c) immediately after the definition "person residing in Malta" there shall be added the following new definition:

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

Amendment of article 10 of the principal Act.

**53.** Immediately after sub-article (7) of article 10 of the principal Act there shall be added the following new sub-articles:

"(8) Where a vehicle that was manufactured as an M1 vehicle is presented for registration as, or has been converted to, an N1 vehicle -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(9) Where a vehicle that was manufactured as an N1 vehicle with three or less seats is presented for registration as, or has been converted into an N1 vehicle having more than three seats after the date of manufacture -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(10) Where a vehicle was manufactured as an N1 vehicle with more than three seats, and which vehicle model is also manufactured as an M1 vehicle, and which vehicle is included in a list published by the Authority from time to time in the Government Gazette -

(a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and

(b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule:

Provided that the list which shall be published by the Authority from time to time in the Government Gazette shall not be construed as an exhaustive list and the Authority shall have the right to classify as an M1 vehicle rather than as an N1 vehicle any vehicle which it may deem to be a vehicle not primarily used for the carriage of goods and this in spite of the fact that the vehicle is presented for registration with a certification as an N1 vehicle, so that it shall be incumbent on the person seeking to register a vehicle which is to be imported or brought into Malta to verify with the Authority as to whether such vehicle shall be classified as an M1 vehicle or an N1 vehicle.

(11) In establishing whether a vehicle was manufactured as an N1 or M1 vehicle, the Authority may ask the person presenting the vehicle for registration for a copy of the Certificate of Conformity, or a declaration from the manufacturer to confirm whether the vehicle was manufactured as an N1 or M1 vehicle, and the number of seats at manufacturing stage."

**54.** In paragraph (f) of sub-article (1) of article 21 of the principal Act, for the words "knowledge thereof," there shall be substituted the words "knowledge thereof; or", and immediately after paragraph (f) there shall be added the following new paragraph:

Amendment of article 21 of the principal Act.

"(g) without the authorisation of the Authority, increases the seating capacity of the vehicle, alters or performs any changes to the vehicle which are not prescribed in the registration certificate,".

**55.** Article 24 of the principal Act shall be deleted.

Deletion of article 24 of the principal Act.

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Amendment of the First Schedule to the principal Act.

**56.** Category C of the First Schedule to the principal Act shall be amended as follows:

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

"Category C: classic, vintage and veteran goods vehicles for private use"; and

(b) the words "N1 vehicles", "N2 vehicles" and "N3 vehicles", wherever they appear, shall be substituted by the words "N1 vehicles for private use", "N2 vehicles for private use" and "N3 vehicles for private use" respectively.

Amendment of the Second Schedule to the principal Act.

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

(a) in the table of Category B thereof, the columns showing years 5, 6 and 7 shall be substituted by the following:

5	6	7
€	€	€
800	900	1,000
1,000	1,100	1,200
1,200	1,300	1,400
3,500	3,920	4,390
4,000	4,480	5,018
7,000	7,840	8,781
12,000	13,440	15,053
13,500	15,120	16,934

(b) the table in Category C thereof shall be substituted by the following:

Engine capacity	
Not exceeding 250cc	0%
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.033%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.034%
Exceeding 800cc	cc x RV x 0.035%
Battery electric motor cycle	RV x 1.71%

(c) in Category F thereof, for the table showing the different Euro standards there shall be substituted the following:

Category	Euro 2/II	Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI
M2	2000	2001 - 2005	2006 - 2008	2009 - 2013	2014 onwards
M3	2000	2001 - 2005	2006 - 2008	2009 - 2013	2014 onwards

and

(d) Category H thereof shall be amended as follows:

(i) for the title thereof there shall be substituted the following:

"Category H: Classic, vintage and veteran M vehicles and motor cycles for private use"; and

(ii) for the words "M vehicles" and "Motor cycles", wherever they appear, there shall be substituted the words "M vehicles for private use" and "Motor cycles for private use" respectively.

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

Amendment of the Fourth Schedule to the principal Act.

(a) the tables in item 1 thereof shall be substituted by the following:

Petrol-engined

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	120	120	120	120	120	148	161	176
More than 130g/km up to and including 140g/km	130	130	130	130	130	160	175	192
More than 140g/km up to and including 150g/km	150	150	150	150	150	185	203	222
More than 150g/km up to and including 180g/km	190	190	190	190	190	235	258	282
More than 180g/km up to and including 220g/km	260	260	260	260	260	323	354	388
More than 220g/km up to and including 250g/km	360	360	360	360	360	448	491	539
More than 250g/km	510	510	510	510	510	635	698	766

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	193	211	231	254	278	305	334	
More than 130g/km up to and including 140g/km	210	230	252	276	302	332	364	
More than 140g/km up to and including 150g/km	243	266	292	320	351	385	423	

More than 150g/km up to and including 180g/km	309	339	372	409	448	492	541	
More than 180g/km up to and including 220g/km	426	468	513	564	619	680	747	
More than 220g/km up to and including 250g/km	592	651	715	785	863	948	1,042	
More than 250g/km	842	925	1,017	1,110	1,110	1,110	1,110	

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

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	120	120	120	120	120	148	161	176
More than 130g/km up to and including 140g/km	130	130	130	130	130	160	175	192
More than 140g/km up to and including 150g/km	150	150	150	150	150	185	203	222
More than 150g/km up to and including 180g/km	190	190	190	190	190	235	258	282
More than 180g/km up to and including 220g/km	260	260	260	260	260	323	354	388
More than 220g/km up to and including 250g/km	360	360	360	360	360	448	491	539
More than 250g/km	510	510	510	510	510	635	698	766

Year	8	9	10	11	12	13	14+
CO <sub>2</sub>	€	€	€	€	€	€	€
0g/km up to and including 100g/km	166	183	201	221	244	268	295
More than 100g/km up to and including 130g/km	193	211	231	254	278	305	334
More than 130g/km up to and including 140g/km	210	230	252	276	302	332	364
More than 140g/km up to and including 150g/km	243	266	292	320	351	385	423
More than 150g/km up to and including 180g/km	309	339	372	409	448	492	541
More than 180g/km up to and including 220g/km	426	468	513	564	619	680	747
More than 220g/km up to and including 250g/km	592	651	715	785	863	948	1,042
More than 250g/km	842	925	1,017	1,110	1,110	1,110	1,110

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

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	105	105	105	105	105	131	144	159
More than 100g/km up to and including 130g/km	126	126	126	126	126	154	169	185

More than 130g/km up to and including 140g/km	136	136	136	136	136	168	183	201
More than 140g/km up to and including 150g/km	157	157	157	157	157	194	212	232
More than 150g/km up to and including 180g/km	199	199	199	199	199	246	270	296
More than 180g/km up to and including 220g/km	273	273	273	273	273	338	371	407
More than 220g/km up to and including 250g/km	378	378	378	378	378	469	515	566
More than 250g/km	535	535	535	535	535	666	732	804

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	175	192	211	233	256	281	309	
More than 100g/km up to and including 130g/km	202	221	243	266	291	319	350	
More than 130g/km up to and including 140g/km	220	241	264	289	317	348	381	
More than 140g/km up to and including 150g/km	255	279	306	336	368	404	443	
More than 150g/km up to and including 180g/km	324	356	390	429	470	516	567	
More than 180g/km up to and including 220g/km	447	490	538	591	649	713	784	
More than 220g/km up to and including 250g/km	621	683	750	824	905	995	1,093	
More than 250g/km	883	971	1,067	1,135	1,135	1,135	1,135	

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

Year	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	110	110	110	110	110	138	152	167
More than 100g/km up to and including 130g/km	131	131	131	131	131	162	177	193
More than 130g/km up to and including 140g/km	142	142	142	142	142	175	192	210
More than 140g/km up to and including 150g/km	164	164	164	164	164	203	222	243
More than 150g/km up to and including 180g/km	208	208	208	208	208	258	283	310
More than 180g/km up to and including 220g/km	286	286	286	286	286	355	389	427
More than 220g/km up to and including 250g/km	396	396	396	396	396	492	541	594
More than 250g/km	561	561	561	561	561	699	768	844

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	183	202	222	244	269	295	325	
More than 100g/km up to and including 130g/km	212	232	254	279	305	335	367	
More than 130g/km up to and including 140g/km	230	252	276	303	332	364	400	
More than 140g/km up to and including 150g/km	267	292	321	352	386	424	465	
More than 150g/km up to and including 180g/km	340	373	410	449	493	542	595	
More than 180g/km up to and including 220g/km	469	514	565	620	681	749	822	
More than 220g/km up to and including 250g/km	652	716	787	865	950	1,044	1,147	
More than 250g/km	927	1,019	1,120	1,160	1,160	1,160	1,160	

Diesel-engined with particulate matters exceeding 0.035g/km

Year*	0	1	2	3	4	5	6	7
CO <sub>2</sub>	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	116	116	116	116	116	145	159	175
More than 100g/km up to and including 130g/km	137	137	137	137	137	169	185	203
More than 130g/km up to and including 140g/km	149	149	149	149	149	184	201	220
More than 140g/km up to and including 150g/km	172	172	172	172	172	213	233	255
More than 150g/km up to and including 180g/km	218	218	218	218	218	270	297	325
More than 180g/km up to and including 220g/km	299	299	299	299	299	372	408	448
More than 220g/km up to and including 250g/km	415	415	415	415	415	516	567	623
More than 250g/km	589	589	589	589	589	734	806	885

Year	8	9	10	11	12	13	14+	
CO <sub>2</sub>	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	193	212	233	256	282	310	341	
More than 100g/km up to and including 130g/km	222	243	266	292	320	351	385	
More than 130g/km up to and including 140g/km	241	264	290	318	348	382	419	
More than 140g/km up to and including 150g/km	280	307	336	369	405	444	488	
More than 150g/km up to and including 180g/km	357	391	429	471	518	568	624	
More than 180g/km up to and including 220g/km	491	540	593	651	715	785	863	

More than 220g/km up to and including 250g/km	684	752	826	907	997	1,096	1,204	
More than 250g/km	973	1,069	1,175	1,210	1,210	1,210	1,210	”;

(b) the tables in item 2 thereof shall be substituted by the following:

" Petrol-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	85	85	85	85	85	85	85	96
Class 2 (more than 1300cc up to and including 1449cc)	110	110	110	110	110	110	110	124
Class 3 (more than 1449cc up to and including 1500cc)	125	125	125	125	125	125	125	141
Class 4 (more than 1500cc up to and including 1800cc)	130	130	130	130	130	130	130	147
Class 5 (more than 1800cc up to and including 2000cc)	210	210	210	210	210	210	210	238
Class 6 (more than 2000cc)	380	380	380	380	380	380	380	432

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	97	98	99	101	102	103	105	106
Class 2 (more than 1300cc up to and including 1449cc)	126	127	129	131	133	135	137	138
Class 3 (more than 1449cc up to and including 1500cc)	144	148	151	155	158	162	166	170
Class 4 (more than 1500cc up to and including 1800cc)	152	157	162	167	172	178	184	190
Class 5 (more than 1800cc up to and including 2000cc)	241	245	248	252	256	259	263	267
Class 6 (more than 2000cc)	438	445	451	458	464	471	478	485

Year	16	17	18	19				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	108	109	111	112				
Class 2 (more than 1300cc up to and including 1449cc)	140	142	144	146				
Class 3 (more than 1449cc up to and including 1500cc)	174	178	182	186				
Class 4 (more than 1500cc up to and including 1800cc)	196	203	210	217				
Class 5 (more than 1800cc up to and including 2000cc)	271	275	279	283				
Class 6 (more than 2000cc)	492	500	507	514				

Diesel-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	93	93	93	93	93	93	93	104
Class 2 (more than 1300cc up to and including 1449cc)	120	120	120	120	120	120	120	135
Class 3 (more than 1449cc up to and including 1500cc)	137	137	137	137	137	137	137	154
Class 4 (more than 1500cc up to and including 1800cc)	142	142	142	142	142	142	142	160
Class 5 (more than 1800cc up to and including 2000cc)	230	230	230	230	230	230	230	261
Class 6 (more than 2000cc)	417	417	417	417	417	417	417	474

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	105	107	108	110	111	113	114	116
Class 2 (more than 1300cc up to and including 1449cc)	137	139	141	145	145	147	149	151
Class 3 (more than 1449cc up to and including 1500cc)	158	162	165	169	173	177	181	186
Class 4 (more than 1500cc up to and including 1800cc)	166	171	177	183	189	195	201	208
Class 5 (more than 1800cc up to and including 2000cc)	265	268	272	276	280	284	288	293
Class 6 (more than 2000cc)	481	488	495	502	510	517	525	533

Year	16	17	18	19				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	118	119	121	122				
Class 2 (more than 1300cc up to and including 1449cc)	153	156	158	160				
Class 3 (more than 1449cc up to and including 1500cc)	190	195	199	204				
Class 4 (more than 1500cc up to and including 1800cc)	215	222	230	237				
Class 5 (more than 1800cc up to and including 2000cc)	297	301	305	310				
Class 6 (more than 2000cc)	541	548	557	565				

";  
and

(c) in item 6 thereof, for the words "For the use of motor vehicles", there shall be substituted the words "For the private use of motor vehicles".

**PART VIII**

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

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

(2) Paragraph (a) of article 64 shall come into force as from year of assessment 2014.

(3) Paragraph (b) of article 64 shall come into force as from year of assessment 2015.

**60.** Sub-article (9) of the principal Act shall be substituted by the following:

Amendment of article 4 of the principal Act.

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

**61.** Immediately after sub-article (2) of article 31 of the principal Act, there shall be added the following new subarticle:

Amendment of article 31 of the principal Act.

"(2A) Where a person disagrees with the Commissioner's determination made in accordance with the provisions of sub-articles (1) or (2), such person may file an adjustment form (AF) on such form as the Commissioner may determine, within five years from the date on which the person is notified of such determination:

Provided that, notwithstanding any other provision of this Act, any interest payable by the Commissioner shall only become due if paid later than one year from the filing of the said adjustment form."

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

Amendment of article 35 of the principal Act.

(a) in sub-article (4) thereof, the words "Notice of the Tribunal's decision, the date thereof, and of any amendments to the assessment shall be sent to the Commissioner who shall cause a copy thereof to be served either personally on, or by registered post to, the person appealing together with a notice informing such person of his rights under the provisions of article 37." shall be deleted; and

(b) sub-article (7) thereof shall be substituted by the following:

"(7) The Tribunal may order the correction of any arithmetical error incurred in any of its decisions on an application served on the other party and filed within ten days after the date of the decision."

Amendment of article 37 of the principal Act.

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

(a) in sub-article (1) thereof, for the words "thirty days from the date of service upon him of the decision of the Tribunal", there shall be substituted the words "twenty days from the date of the Tribunal's decision"; and

(b) in sub-article (2) thereof, for the words "thirty days" there shall be substituted the words "twenty days".

Amendment of article 42 of the principal Act.

**64.** Sub-article (4) of article 42 of the principal Act shall be amended as follows:

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

"(a) Payment of tax due by individuals in terms of article 90A(7)(b) of the Income Tax Act shall be made by not later than the 30th June of the year following the relevant year in respect of the income arising during the period January to December of the relevant year. This payment shall be accompanied by a statement of accounts indicating the taxable net profits for the relevant year."; and

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

"(c) Payment of tax due by persons in terms of article 31D of the Income Tax Act shall be made by not later than the 30th June of the year following the relevant year, in respect of the gross rental income received during the period January to December of the relevant year. This payment shall be accompanied by the relevant form which the Commissioner may prescribe indicating the gross rental income received for the relevant year. For the purposes of this paragraph "relevant year" means the calendar year during which the gross rental income is received."

**65.** In paragraph (a) of sub-article (2A) of article 44 of the principal Act, for the words "amount of the said tax;" there shall be substituted the words "amount of the said tax:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 44 of the principal Act.

"Provided further that, for any period or part thereof commencing on or after 1st January 2014, interest shall be calculated at the rate mentioned in the preceding proviso or at such lower rate as the Minister may, from time to time, prescribe by rules and the total interest shall not exceed the amount of the said tax;" .

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

Amendment of article 48 of the principal Act.

(a) in the proviso to sub-article (2D) thereof, for the words "amount of the said repayment." there shall be substituted the words "amount of the said repayment:", and immediately thereafter there shall be added the following new proviso:

"Provided further that for any period or part thereof commencing on or after 1st January 2014, interest shall be calculated at the rate established by the provisions of article 44(2A) and the total interest shall not exceed the amount of the said repayment."; and

(b) immediately after sub-article (10) thereof, there shall be added the following new sub-article:

"(11) The Minister responsible for finance may from time to time make rules in relation to the carrying out of the provisions of this article."

**67.** In sub-article (2) of article 49 of the principal Act, for the words "to not less than three days imprisonment;" there shall be substituted the words "to not less than three days imprisonment or to a fine (*multa*) of €1500;", and for the words "a term of not less than three days," there shall be substituted the words "a term of not less than three days or a fine (*multa*) of €5000,".

Amendment of article 49 of the principal Act.

## PART IX

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

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

(2) The provisions of this Part shall be come into force on the 1st January, 2014.

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Substitution of  
the Schedule to  
the principal  
Act.

**69** The Schedule to the principal Act shall be substituted by the following:

"SCHEDULE

(Article 3)

Fuel falling under sub-headings 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 of the Combined Nomenclature; a tax of one euro and twenty-eight cents (€1.28) per metric ton or part thereof.

Fuel falling under sub-headings 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39 of the Combined Nomenclature; a tax of eighty-two cents (€0.82) per metric ton or part thereof."

**PART X**

Amendments to  
the Excise Duty  
Act.  
Cap.382.

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

(2) The provisions of articles 71, 72 and 74 shall be deemed to have come into force on the 5th November, 2013.

(3) The provisions of article 73 shall be deemed to have come into force on the 1st January, 2014.

Amendment of  
the Second  
Schedule to the  
principal Act.

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

(a) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%", there shall be substituted the following:

"€0.41 per % vol. per litre";

(b) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Beer if produced by small and independent breweries with an annual production not exceeding 200,000 litres", there shall be substituted the following:

"€0.86 per hectolitre per degree Plato"; and

(c) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Beer", there shall be substituted the following:

"€1.73 per hectolitre per degree Plato".

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

Amendment of  
the Third  
Schedule to the  
principal Act.

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

"25.0% of the retail price plus €87.50 per 1000 cigarettes but not less than €142.50 per 1000 cigarettes";

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

"€21.65 per 1000 units";

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

"€96.58 per Kg";

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

"€96.58 per kg."; and

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

"€30.69 per kg.".

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

Amendment of  
the Fourth  
Schedule to the  
principal Act.

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

"€628.18 per 1,000 litres";

(b) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Unleaded Petrol", there shall be substituted the following:

"€509.38 per 1,000 litres";

(c) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes", there shall be substituted the following:

"€422.40 per 1,000 litres";

(d) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Gas Oil or Gas Oil blended with Biodiesel with a sulphur content not exceeding 0.1% by weight if used for heating purpose", there shall be substituted the following:

"€182.09 per 1,000 litres";

(e) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Biodiesel, a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not", there shall be substituted the following:

"€422.40 per 1,000 litres";

(f) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Heavy Fuel Oil", there shall be substituted the following:

"€34.00 per 1,000 Kgs";

(g) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Liquid Petroleum Gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes", there shall be substituted the following:

"€38.94 per 1,000 Kgs";

(h) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Methane falling within CN Code 2711.29.00", there shall be substituted the following:

"€38.94 per 1,000 Kgs"; and

(i) for the words in the "Rates of Excise Duty" column thereof in respect of the item "Kerosene falling within CN Codes 2710.19.21 and 2710.19.25", there shall be substituted the following:

"€422.40 per 1,000 litres".

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

Amendment of Schedule Five A to the principal Act.

"€27.00 per 1,000 Kgs".

**75.** In Schedule Five A of the principal Act, in the column "Description of Excise Goods" thereof, immediately after the item "Portland Cement excluding white cement" there shall be added the following new item:

Amendment to Schedule Five A in the principal Act.

"All other cements classified in commodity code number 25.23 of the Customs Nomenclature, including clinkers and white Portland cement, but excluding grey Portland Cement  
..... €27.00 per 1,000 Kgs".

## PART XI

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

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

(2) The provisions of articles 79 and 81 shall be deemed to have come into force with effect from 1st January, 2014.

**77.** In sub-article (1) of article 2 of the principal Act, immediately after the definition " "non-taxable person" there shall be added the following new definition:

Amendment of article 2 of the principal Act.

" "notice of payment" means the notice required to be furnished in terms of article 30(2);".

**78.** Sub-article (4) of article 27 of the principal Act shall be substituted by the following:

Amendment of article 27 of the principal Act.

"(4) A tax return shall not be deemed to have been furnished unless it is full and complete in all material aspects.".

**79.** Article 38A of the principal Act shall be deleted.

Deletion of article 38A of the principal Act.

Amendment of article 58 of the principal Act.

**80.** In sub-article (3) of article 58 of the principal Act, immediately after the words "served through registered post" there shall be added the words "or by publication of the notice in the Gazette and in one or more daily newspapers".

Substitution of article 67 of the principal Act.

**81.** Article 67 of the principal Act shall be substituted by the following:

"67. (1) When a person furnishes a tax return or notice of payment within the time laid down in the relevant provisions of this Act and such tax return or notice of payment is accompanied by a payment of all or part of the tax declared to be payable therein, such payment shall be deemed to be made on account of the tax payable on that tax return or notice of payment.

(2) When a person furnishes a tax return or notice of payment within the time laid down in the relevant provisions of this Act and such tax return or notice of payment is not accompanied by a payment of all the tax declared to be payable therein, such person may request, by the furnishing of such form as the Minister may by regulations prescribe, that any payment accompanying such form shall be deemed to be made on account of the tax declared to be payable in such tax return or notice of payment, so however that:

(a) such request shall not be valid if it is made later than six months from the time within which the tax return or notice of payment is required to be furnished in terms of the relevant provisions of this Act;

(b) the provisions of sub-articles (3) and (4) shall apply to such payment.

(3) Subject to the provisions of sub-articles (1) and (2), when any interest is due by a person on any tax, other than tax the payment of which may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, any payment made by that person to the Commissioner shall, notwithstanding any declaration made by that person, be appropriated to that interest before it is appropriated to any tax.

(4) Subject to the provisions of sub-articles (1), (2) and (3), when an administrative penalty is due by a person, other than a penalty the payment of which may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, any payment made by that person to the Commissioner shall, notwithstanding any declaration made by that person, be

appropriated to such administrative penalty before it is appropriated to any tax.

(5) Subject to the other provisions of this article, when tax due by a person, other than tax the payment of which may be kept in abeyance in terms of the provisions of the Ninth Schedule to this Act, became due on more than one occasion any payment made by that person to the Commissioner shall, notwithstanding any declaration made by that person, be appropriated to that amount of tax that became due at the earliest of those occasions before it is appropriated to the tax that became due on subsequent occasions.

(6) When a payment is made by a person to the Commissioner in circumstances which indicate that that person intended that payment to relate to a tax return or notice of payment, that payment shall be deemed to relate to that tax return or notice of payment for the purposes of this article without prejudice to the power of the Commissioner under any other provision of this Act to appropriate that payment in any other manner."

**82.** Sub-article (2) of article 73 of the principal Act shall be substituted by the following:

Amendment of article 73 of the principal Act.

"(2) Any notice required to be given under this Act by the Commissioner or any other person may be served either personally or by being sent by post. Unless the contrary is proved service of a notice sent by post shall be proved by means of evidence that the notice was properly addressed and posted and shall be deemed to have been effected in the case of an address in Malta not later than the third day following the day when it was posted, and in the case of an address outside Malta the day succeeding that on which the notice would have been received in the ordinary course by post:

Provided that, where such notice is not served on a person because that person could not be found or for other reasons attributable to that person and the Commissioner publishes a notice in the Gazette and in one or more daily newspapers stating that a notice has been made and inviting that person to call for it as and where directed by the Commissioner, then such notice shall also be deemed to have been duly notified on the date of such publication on a daily newspaper:

Provided further that a cheque or draft posted by the Commissioner shall be deemed to be a payment for the amount

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thereof made on the date it is posted."

Amendment of  
article 84 of the  
principal Act.

**83.** The proviso to sub-article (6) of article 84 of the principal Act shall be substituted by the following new proviso:

"Provided that the Commissioner, as head of the Department of Customs, may impose and collect penalties relating to tax on importation due under this Act, in the case of an agreement having been reached in accordance with the provisions of article 63 of the Customs Ordinance, and may also impose and collect penalties in the case of an agreement having been reached in accordance with the provisions of article 63A of the said Ordinance, so however that any reference to the duty in the fine (*multa*) referred to in article 63A shall be construed as if it were a reference to the tax due under this Act."

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Passed by the House of Representatives at Sitting No. 143 of the 16th April, 2014.

ANĠLU FARRUGIA

*Speaker*

RAYMOND SCICLUNA

*Clerk to the House of Representatives*

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