

MALTA

ATT Nru. IV ta' l-1997

ATT maħruġ b'ligi mill-Parlament ta' Malta.

ATT biex jemenda l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

ACT No. IV of 1997

AN ACT enacted by the Parliament of Malta.

AN ACT to amend the Motor Vehicles Registration Tax Act, 1994.

Naghti l-kunsens tiegħi

(L.S.)

UGO MIFSUD BONNICI
President

27 ta' Marzu, 1997

ATT Nru. IV ta' l-1997

ATT biex jemenda l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur.

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

1. (1) Dan l-Att jista' jissejjah l-Att ta' l-1997 li jemenda l-Att dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, u għandu jinqara u jiftiehem haġa waħda ma' l-Att ta' l-1994 dwar Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawnhekk iżjed 'il quddiem imsejjah "l-Att prinċipali".

Titolu fil-qosor u bidu fis-schh.

Att Nru. X ta' l-1994.

(2) Id-dispożizzjonijiet ta' dan l-Att għandhom jitqiesu li bdew isehhu fit-13 ta' Jannar, 1997.

2. L-Ewwel Skeda li tinsab ma' l-Att prinċipali għandha tigi emendata kif ġej:

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

(a) minflok l-oġġetti u r-rati ta' taxxa li japplikaw għan-Numru tal-Kodiċi H.S. 87.03 u s-sub-codes tagħha għandu jidhol dan li ġej:-

"Numru tal-Kodiċi H.S.	Oggetti	Rata ta' Taxxa
87.03	Karozzi bil-mutur u vetturi ohra bil-mutur mahsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. 87.02), inklużi <i>station wagons</i> u karozzi tat-tlielaq:	
8703.1000	(A) Vetturi mahsuba speċjalment għas-sewqan fuq is-silġ; karozzi għall- <i>golf</i> u vetturi simili	50.2%
	(B) Vetturi ohra, b'makna ta' kombustjoni interna li tixgħel bi spark/b'kumpressjoni:	
	(i) Ta' ċilindrata ta' mhux aktar minn 1300cc:	
8703.0110	- <i>Chassis</i> iffittjati b'makna u kabina	50.2%
8703.0120	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar.....	50.2%
8703.0191	- Vetturi ohra, godda:	
8703.0191 A-F	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura.....	48.5%
8703.0191 G	(b) <i>Taxi-cars</i>	20%
8703.0191 H	(ċ) Għal użu ieħor	50.2%
8703.0199	- Vetturi ohra, użati:	
8703.0199 A-F	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil-mutur ta' din is-subintestatura.....	48.5% izda mhux inqas minn Lm770 kull vettura
8703.0199 G	(b) <i>Taxi-cars</i>	20%

<i>Numru tal-Kodiċi H.S.</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
8703.0199 H	(c) Ghal użu iehor	50.2% izda mhux inqas minn Lm800 kull vettura
	(ii) Ta' ċilindrata ta' aktar minn 1300cc izda mhux aktar minn 1500cc:	
8703.0210	- <i>Chassis</i> iffittjati b'makna u kabina	52.7%
8703.0220	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieq u fi pjattaforma ta' wara minghajr armar.....	52.7%
8703.0291	- Vetturi ohra, godda:	
8703.0291 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5%
8703.0291 G	(b) <i>Taxi-cars</i>	20%
8703.0291 H	(c) Ghal użu iehor	52.7%
8703.0299	- Vetturi ohra, uzati:	
8703.0299 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5% izda mhux inqas minn Lm1200 kull vettura
8703.0299 G	(b) <i>Taxi-cars</i>	20%

Numru tal-Kodiċi H.S.	Oġġetti	Rata ta' Taxxa
8703.0299H	(c) Ghal użu iehor	52.7% izda mhux inqas minn Lm1310 kull vettura
	(iii) Ta' ċilindrata ta' aktar minn 1500cc izda mhux aktar minn 1800cc:	
8703.0311	- <i>Chassis</i> iffittjati b'makna u kabina	59.5%
8703.0312	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieq u fi pjattaforma ta' wara minghajr armar.....	59.5%
8703.0318	- Vetturi ohra, godda:	
8703.0318 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5%
8703.0318 G	(b) <i>Taxi-cars</i>	20%
8703.0318 H	(c) Ghal użu iehor	59.5%
8703.0319	- Vetturi ohra, użati:	
8703.0319 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5% izda mhux inqas minn Lm2380 kull vettura
8703.0319 G	(b) <i>Taxi-cars</i>	20%

Numru tal-Kodiċi H.S.	Oggetti	Rata ta' Taxxa
8703.0319H	(c) Għal użu iehor	59.5% izda mhux inqas minn Lm2670 kull vettura
	(iv) Ta' ċilindrata ta' aktar minn 1800cc izda mhux aktar minn 2000cc:	
8703.0391	- Chassis iffittjati b'makna u kabina	64.5%
8703.0392	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieq u fi pjattaforma ta' wara minghajr armar.....	64.5%
8703.0398	- Vetturi ohra, godda:	
8703.0398 A-F	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5%
8703.0398 G	(b) <i>Taxi-cars</i>	20%
8703.0398 H	(c) Għal użu iehor	64.5%
8703.0399	- Vetturi ohra, użati:	
8703.0399 A-F	(a) Għal użu bħala vetturi bil-mutur għall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5% izda mhux inqas minn Lm2380 kull vettura
8703.0399 G	(b) <i>Taxi-cars</i>	20%

Numru tal-Kodici H.S.	Oggetti	Rata ta' Taxxa
8703.0399H	(c) Ghal użu iehor	64.5% izda mhux inqas minn Lm2900 kull vettura
	(v) Ta' ċilindrata ta' aktar minn 2000cc:	
8703.0410	- Chassis iffittjati b'makna u kabina	74.5%
8703.0420	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas- sewwieq u fi pjattaforma ta' wara minghajr armar.....	74.5%
8703.0491	- Vetturi ohra, ġodda:	
8703.0491 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5%
8703.0491 G	(b) <i>Taxi-cars</i>	20%
8703.0491 H	(c) Ghal użu iehor	74.5%
8703.0499	- Vetturi ohra, użati:	
8703.0499 A-F	(a) Ghal użu bhala vetturi bil-mutur ghall-kiri jew <i>self-drive</i> , ambulanzi, vannijiet tal-habs, karozzi tal-mejtin, u vetturi <i>light weight</i> bi tliet roti li jkollhom il-karatteristika ta' vettura bil- mutur ta' din is-subintestatura.....	48.5% izda mhux inqas minn Lm4825 kull vettura
8703.0499 G	(b) <i>Taxi-cars</i>	20%

Numru tal-Kodiċi H.S.	Oggetti	Rata ta' Taxxa
8703.0499H	(ċ) Għal użu ieħor	74.5% izda mhux inqas minn Lm6800 kull vettura
	(C) Ohrajn:	
8703.9010	- Chassis iffittjati b'makna u kabina	59.5%
8703.9020	- Vetturi ta' struttura unitarja (<i>monocoque</i>) iffittjati b'makna u <i>body</i> li jikkonsisti biss f'kabina tas-sewwieq u fi pjattaforma ta' wara minghajr armar	59.5%
	- Ohrajn:	
8703.9091	--- Godda.....	59.5%
8703.9099	--- Ohrajn.....	59.5%"; u

(b) minflok l-oggetti u r-rati ta' taxxa li japplikaw għan-Numru tal-Kodiċi H.S. 87.06 għandu jidhol dan li ġej:-

"Numru tal-Kodiċi H.S.	Oggetti	Rata ta' Taxxa
87.06	Chassis iffittjati bil-makna, għall-vetturi bil-mutur ta' l-intestaturi ta' l-H.S. Nri. 87.01 sa 87.05:	
	(a) Għal vetturi bil-mutur għall-garr ta' għaxar persuni jew aktar, inkluż is-sewwieq.....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (a) sa (e) skond in-Numru tal-Kodiċi H.S. 87.02
	(b) Għal karożzi bil-mutur u vetturi bil-mutur ohra maħsuba l-aktar għall-garr ta' persuni (minbarra dawk ta' l-intestatura Nru. H.S. 87.02), inklużi <i>station wagons</i> u karożzi tat-tlielaq.....	Dawk ir-rati ta' taxxa hekk kif japplikaw għall-kategoriji (A) sa (C) skond in-Numru tal-kodiċi H.S. 87.03

<i>Numru tal-Kodiċi H.S.</i>	<i>Oggetti</i>	<i>Rata ta' Taxxa</i>
(c)	Għal vetturi bil-mutur għall-garr ta' oggetti.....	Dawk ir-rati ta' taxxa hekk kif japplikaw fil-kategoriji (A) sa (D) skond in-Numru tal-Kodiċi H.S. 87.04
(d)	Vetturi oħra ta' l-intestaturi Nru. H.S. 87.01 u 87.05.....	0%".

Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 46 ta' l-24 ta' Marzu, 1997.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Skriwan tal-Kamra tad-Deputati

I assent.

UGO MIFSUD BONNICI
President

(L.S.)

27th March, 1997

ACT No. IV of 1997

AN ACT to amend the Motor Vehicles Registration Tax Act, 1994.

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

1. (1) This Act may be cited as the Motor Vehicles Registration Tax (Amendment) Act, 1997, and shall be read and construed as one with the Motor Vehicles Registration Tax Act, 1994, hereinafter referred to as "the principal Act".

Short title and commencement.

Act No. X of 1994.

(2) The provisions of this Act shall be deemed to have come into force on the 13th January, 1997.

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

Amendment of the First Schedule to the principal Act.

(a) for the goods and the rates of tax applicable to H.S. Code Number 87.03 and its sub-codes there shall be substituted the following:-

"H.S. Code Number	Goods	Rate of Tax
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	
8703.1000	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	50.2%
	(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
	(i) of a cylinder capacity not exceeding 1300cc:	
8703.0110	- Chassis fitted with engine and cab	50.2%
8703.0120	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	50.2%
8703.0191	- Other vehicles, new:	
8703.0191 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0191 G	(b) Taxi-cars.....	20%
8703.0191 H	(c) For other use... ..	50.2%
8703.0199	- Other vehicles, used:	
8703.0199 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm770 per vehicle
8703.0199 G	(b) Taxi-cars.....	20%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.0199 H	(c) For other use	50.2% but not less than Lm800 per vehicle
	(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
8703.0210	- Chassis fitted with engine and cab	52.7%
8703.0220	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	52.7%
8703.0291	- Other vehicles, new:	
8703.0291 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0291 G	(b) Taxi-cars.....	20%
8703.0291 H	(c) For other use.. ..	52.7%
8703.0299	- Other vehicles, used:	
8703.0299 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm1200 per vehicle
8703.0299 G	(b) Taxi-cars.....	20%
8703.0299H	(c) For other use.. ..	52.7% but not less than Lm1310 per vehicle

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
8703.0311	- Chassis fitted with engine and cab	59.5%
8703.0312	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	59.5%
8703.0318	- Other vehicles, new:	
8703.0318 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0318 G	(b) Taxi-cars.....	20%
8703.0318 H	(c) For other use ..	59.5%
8703.0319	- Other vehicles, used:	
8703.0319 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm2380 per vehicle
8703.0319 G	(b) Taxi-cars.....	20%
8703.0319H	(c) For other use...	59.5% but not less than Lm2670 per vehicle
	(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
8703.0391	- Chassis fitted with engine and cab	64.5%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.0392	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	64.5%
8703.0398	- Other vehicles, new:	
8703.0398 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0398 G	(b) Taxi-cars.....	20%
8703.0398 H	(c) For other use	64.5%
8703.0399	- Other vehicles, used:	
8703.0399 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm2380 per vehicle
8703.0399 G	(b) Taxi-cars.....	20%
8703.0399H	(c) For other use... ..	64.5% but not less than Lm2900 per vehicle
	(v) of a cylinder capacity exceeding 2000cc:	
8703.0410	- Chassis fitted with engine and cab	74.5%
8703.0420	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	74.5%

<i>H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
8703.0491	- Other vehicles, new:	
8703.0491 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0491 G	(b) Taxi-cars.....	20%
8703.0491 H	(c) For other use... ..	74.5%
8703.0499	- Other vehicles, used:	
8703.0499 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5% but not less than Lm4825 per vehicle
8703.0499 G	(b) Taxi-cars.....	20%
8703.0499H	(c) For other use	74.5% but not less than Lm6800 per vehicle
	(C) Other:	
8703.9010	- Chassis fitted with engine and cab	59.5%
8703.9020	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	59.5%
	- Other:	
8703.9091	--- New.....	59.5%
8703.9099	--- Other	59.5%"; and

(b) for the goods and the rates of tax applicable to H.S. Code Number 87.06 there shall be substituted the following:-

<i>"H.S. Code Number</i>	<i>Goods</i>	<i>Rate of Tax</i>
87.06	Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:	
(a)	For motor vehicles for the transport of ten or more persons, including the driver.....	The rates of tax applicable in categories (a) to (e) as per H.S. Code Number 87.02
(b)	For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.....	The rates of tax applicable in categories (A) to (C) as per H.S. Code Number 87.03
(c)	For motor vehicles for the transport of goods.....	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04.
(d)	Other vehicles of H.S. headings 87.01 and 87.05.....	0%".

Passed by the House of Representatives at Sitting No. 46 of the 24th March, 1997.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives