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I assent.

(L.S.)

**MARIE LOUISE
COLEIRO PRECA
President**

30th April, 2015

ACT No. XIII of 2015

AN ACT to implement Budget measures for the financial year 2015 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, 2015.

PART I

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

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 five hundred million euro, (€500,000,000).

Cap. 161.

(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.

Purpose.

5. Any money borrowed under the authority of this Part shall

be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for year 2015 and, or subsequent years;

(b) redeeming registered stocks which are due for redemption during 2015; 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 Criminal Code and it shall be read and construed as one with the Criminal Code, hereinafter in this Part referred to as "the Code".

Amendments to the Criminal Code.
Cap. 9.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

7. The provisions of this article, which substitute Schedules A, B and C of the Criminal Code, have been implemented by means of Legal Notice 37 of 2015, which came into force on 1st January, 2015.

Substitution of Schedules A, B and C to the Code.

PART III

8. (1) This Part amends the Code of Organization and Civil Procedure and it shall be read and construed as one with the Code of Organization and Civil Procedure, hereinafter in this Part referred to as "the Code".

Amendments to the Code of Organization and Civil Procedure.
Cap.12.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

9. The provisions of this article, which substitute Tariff A of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

Substitution of Tariff A of Schedule A to the Code.

10. The provisions of this article, which substitute Tariff B of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

Substitution of Tariff B of Schedule A to the Code.

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Substitution of
Tariff C of
Schedule A to
the Code.

11. The provisions of this article, which substitute Tariff C of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

Substitution of
Tariff D of
Schedule A to
the Code.

12. The provisions of this article, which substitute Tariff D of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

Substitution of
Tariff J of
Schedule A to
the Code.

13. The provisions of this article, which substitute Tariff J of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

Substitution of
Tariff L of
Schedule A to
the Code.

14. The provisions of this article, which substitute Tariff L of Schedule A of the Code of Organization and Civil Procedure, have been implemented by means of Legal Notice 36 of 2015, which came into force on 1st January, 2015.

PART IV

Amendment to
the Civil Code.
Cap.16.

15. (1) This Part amends the Civil Code and it shall be read and construed as one with the Civil Code, hereinafter in this Part referred to as "the Code".

(2) The provisions of this Part shall be deemed to have come into force on 1st January, 2015.

Substitution of
Part I of the
First Schedule
to the Code.

16. The provisions of this article, which substitute Part I of the First Schedule to the Civil Code, have been implemented by means of Legal Notice 92 of 2015, which came into force on 1st January, 2015.

PART V

Amendment of
various
Regulations
made under the
Fees Ordinance.
Cap. 35.

17. (1) This Part amends various Regulations made under the Fees Ordinance and it shall be read and construed as one with the various Regulations it amends and, or substitutes.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of
the Fees
Leviable by
Government
Departments
Regulations.
S.L. 35.01

18. The Schedule to the Fees Leviable by Government Departments Regulations shall be amended as follows:

(a) under the heading 'Ministry of Foreign Affairs', for items 1 to 8 there shall be substituted the following:

	€
" 1. Administering an oath or receiving a declaration or affirmation with or without attestation of signature	1.90
2. Affixing a signature to an exhibit referred to in an affidavit or declaration	1.30
3. (a) Authentication of certificates at Head Office:	
(i) authentication of a document of an educational nature and of other documents of a non-commercial nature ..	12.80
(ii) authentication of certificates of a commercial nature	18.00
(iii) authentication of certificates and, or documents for adoption of children from foreign countries as authorised by the Central Authority appointed by the Overseas Adoption (Definition) Order	-
(b) Authentication of certificates or documents by Maltese embassies and consulates	18.00
Provided that the authentication of certificates, and or documents for adoption of children from foreign countries that are authorised by the Central Authority appointed by the Overseas Adoption (Definition) Order are exempt from this tariff.	
4. Affixing a consular signature, and seal if required, to a declaration of existence	1.30
5. Drawing a declaration of existence	1.30
6. Legalising or attesting a signature	2.60
7. Uniting documents and attaching the consular seal to the fastening	1.30
8. Affixing a seal to a document when no signature is required	1.30";

(b) under the heading 'Ministry of Foreign Affairs', for items 28 to 31 there shall be substituted the following:

" 28. For receiving a will under the provisions of article 679(2) of the Civil Code (Chapter 16)	2.60
29. For the signature of any certificate required by the Food Safety Act (Chapter 449)	5.10
30. For effecting any registration not otherwise provided for	1.30
31. For affixing a consular signature, and seal if required, not otherwise provided for	2.60";

(c) under the sub-heading 'Customs' under 'Ministry of Finance', for the item:

"For each certificate 11.65"

there shall be substituted the following:

"For each certificate 12.90";

(d) the last two items under the heading 'Ministry for

the Environment' shall be removed from occurring under the said heading and placed under a new heading 'Ministry for Transport and Infrastructure', and the said two items shall be substituted by the following

"Licence to exercise the trade of mason, for the issue and renewal thereof 13.00

For the examination of candidates wishing to obtain the licence to practise as masons under article 95 of the Code of Police Laws (Cap. 10) each time the examination is taken 26.00"; and

(e) under the heading 'Ministry of Health', the items under 'Cemeteries' and 'Transportation of corpses' shall be substituted by the following:

"Cemeteries

For the removal of each corpse from a grave to the charnel-house or to another grave	12.80
For the cleaning of each grave	12.80
For watching by the authorised persons corpses conveyed to the cemetery before the lapse of twenty-four hours from death	1.30
For watching by the authorised persons corpses at Santa Marija Cemetery, Gozo, before the lapse of twenty-four hours from death	1.30"

"Transportation of corpses

Fee for the supervision of the transportation of any corpse to or from the airport or any port in these Islands	64.00
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Provided that no fee shall be charged when the corpse is transported from Gozo for burial in Malta, or vice versa

Amendment of
the Fees for
Abattoir and
Veterinary
Services
Regulations.
S.L. 35.10

19. Part II of the Schedule to the Fees for Abattoir and Veterinary Services Regulations shall be substituted by the following:

"II. Veterinary Services Fees

(A) For inspection of animals prior to export or after importation:

Equines	€12.90 per head
Bovines	€5.20 per head
Other animals including dogs and cats	€10.30 per head
Day-old chicks	€0.10 per head
Ornamental fowls/parrots	€5.20 per head
Pigeons exported for racing back to Malta (not including an inspection inside a loft)	€25.70 per 1000
Bird Skins	€51.30 per import
Birds, pigeons and rabbits	€51.30 per import

(B) (i) For inspection of meat and fish exports and the products thereof	€0.05 per kg
(ii) For inspection of and tests on meat and fish exports and the products thereof, commercially or by transboard	€51.30
(C) (i) For laboratory examinations on animals, fish or other products prior to export or import, payment shall be according to a schedule issued by the laboratory each year, but for which entire examination there shall not be charged a fee of less than	€2.60
(ii) For laboratory examinations on animals not coming from farm-houses having a production licence, payment shall be according to a schedule issued by the laboratory each year, but for which entire examination there shall not be charged a fee of less than	€2.60
(D) For the issue of each stamp, brand or label denoting approval of export establishments:	
- Each carcass or part thereof	€0.10
- Each box	€0.10
The branding expenses shall be defrayed by the concerned establishment.	
(E) For the approval of a processing establishment for local consumption	€25.70 per year
(F) (i) For the approval and certification of vehicles containing a freezer for the transportation of meat and fish for export	€64.10 per year
(ii) For the approval and certification of vehicles for the transportation of swill	€25.70 per year
(G) For the approval and certification of a vehicle containing a freezer for the transportation of meat and fish in Malta	€64.10 per year
(H) For the approval and certification of a butcher's shop	€12.90 per year
(I) For the inspection and approval of hatcheries	€25.70 per year
(J) For the licensing of hatcheries	€51.30 per year
(K) For the issue of sanitary certificates for animals, pigeons, fish and products thereof	€5.20 per certificate".

20. The provisions of this article, which substitute the Schedule to the Fees (Passports and Visas) Regulations (S.L. 35.24), have been implemented by means of Legal Notice 86 of 2015, which came into force on 1st January, 2015.

Amendment of the Fees (Passport and Visas) Regulations. S.L. 35.24

21. (1) The Schedule to the Health Inspectorate Services (Fees) Regulations shall be substituted by the following:

Amendment of the Health Inspectorate Services (Fees) Regulations. S.L. 35.27

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**"SCHEDULE
(Regulation 3)**

Service	Fee
1. Supervision, whether requested or not, during the destruction of foodstuffs.	€25.60 for the first 10 kg and €12.80 for each additional 10 kg or part thereof, up to a maximum of €512.50.
2. Sampling and analysis of well water, excluding samples that the Superintendent deems as required to be taken for the purpose of an investigation.	€38.40 per sample.
3. Issuing of an Export Health Certificate by the office designated by the Superintendent to issue such certificate.	€64 per certificate.
4. Visits to a food premises or proposed food premises for the purpose of consultation on the legal requirements with respect to food hygiene in the food premises, excluding those consultations in terms of paragraph 5 hereof and any advice given pursuant to an inspection performed in terms of the Food Safety Act. Provided that a written report of such consultation is to be given whenever so requested.	€25.60 per visit to such food premises.
5. Visits to a food premises or proposed food premises for the purpose of consultation on the legal requirements with respect to food hygiene whereby such consultation is given in terms of a trading licence or a MEPA application.	€64.00 per visit to such food premises following the second visit.
6. Issuing of a food premises registration certificate in terms of the Food Premises (Registration) Regulations, whenever such certificate is so required.	€12.80 per certificate."

Amendment of
the Fees
(Schengen
Visas)
Regulations.
S.L. 35.31

22. Paragraph (d) of the Schedule to the Fees (Schengen Visas) Regulations shall be substituted by the following:

"(d) National Long-Stay Visa (Category D) €66".

PART VI

Amendments to
the Customs
Ordinance.
Cap. 37.

23. (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 to as "the Ordinance".

(2) The provisions of this Part shall be deemed to have come into force on the 18th November, 2014.

Addition of new
article to the
Ordinance.

24. Immediately after article 70 of the Ordinance there shall be added the following new article:

"Power of
officer of
customs to
request certain
information.

70A. An officer of customs may require any person whom such officer has reasonable cause to believe to be guilty of an offence under this Ordinance to furnish to such officer -

(a) his or her name and surname,
address and other details,

(b) a document of identification,
and

(c) all such information in relation to the goods subject to duty as may be reasonably required by such officer of customs and which goods are in the possession or procurement of such person."

PART VII

25. (1) This Part amends the Alcoholic Beverages Regulations and it shall be read and construed as one with the Alcoholic Beverages Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment of the Alcoholic Beverages Regulations. S.L. 41.02

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

26. In sub-regulation (3) of regulation 3 of the Regulations for the words "and a fee of eleven euros and sixty-five cents (11.65) shall be charged" there shall be substituted the words "and a fee of twelve euro and ninety cents (€12.90) shall be charged".

Amendment of regulation 3 of the Regulations.

PART VIII

27. (1) This Part amends the Fees Payable for the Filing of Judicial Acts Regulations and it shall be read and construed as one with the Fees Payable for the Filing of Judicial Acts Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment of the Fees Payable for the Filing of Judicial Acts Regulations. S.L. 55.04

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

28. Regulation 2 of the Regulations shall be substituted by the following:

Substitution of regulation 2 of the Regulations.

"2. The fees payable under article 112A(1) of the Notarial Profession and Notarial Archives Act for the filing of judicial acts shall be one hundred and twenty euro (€120)."

PART IX

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

Amendment of the Public Registry Act. Cap. 56.

(2) The provisions of this Part shall be deemed to have come

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into force on the 1st January, 2015.

Substitution of
the First
Schedule to the
principal Act.

30. The provisions of this article, which substitute the First Schedule to the Public Registry Act (Cap. 56), have been implemented by means of Legal Notice 91 of 2015, which came into force on 1st January, 2015.

PART X

Amendment to
the Fees of The
Rent
Regulation
Board
Regulations.
S.L. 69.02

31. (1) This Part amends the Fees of The Rent Regulation Board Regulations and it shall be read and construed as one with the Fees of The Rent Regulation Board Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
the Tariff of the
Regulations.

32. The Tariff to the Regulations shall be substituted by the following:

"TARIFF

Registry fees payable in the Rent Regulation Board

- | | | |
|---|---|-----|
| 1 | For the filing of any claim | €40 |
| 2 | For the filing of any reply | €25 |
| 3 | For the filing of any application of appeal | €80 |
| 4 | For the filing of an answer to an application of appeal | €50 |
| 5 | The fees established in paragraphs 1 to 4 of this Tariff shall include the filing of all other acts of procedure and services (including but not limited to filing of warrants for the examination of witnesses, the examination itself, recording fees, transcriptions and copies, the services of judicial assistants, decrees and declarations prior to definitive judgement, taxed bill of costs and copies of the judgement) required following the initiation of the cause through the said act up to and including final judgement but excluding any fees due for notification of the acts of procedure or any fees due to referees or experts appointed by the Board or any fees which the Board may be required to pay to third parties. | |
| 6 | (1) No fee shall be levied for the filing of any note of admission of a claim provided that the claim is admitted in full and unconditionally before any contestation thereon. | |
| | (2) Any counter-claim contained in any act of procedure shall be treated as if it is a new claim and the fees set out in paragraphs 1 to 4 shall be levied on the counter claim and the reply thereto. | |

(3) The fees stated in paragraphs 1 to 4 shall also be due on the filing of any application to the Board to be permitted to file any statement of defence, answer or other act of procedure filed in reply to a claim and intended to contest, whether totally or partially, a claim made.

- 7 (1) For every notification of an act of procedure, including expenses incurred in the execution of such notification, the following fees shall be due, for each notification:

(i) registry fee	€6
(ii) fee due to the executive officer effecting the service	€1.20

Provided that if service is to be effected outside normal working hours, the fees contained in this paragraph shall be increased by 100%.

(2) Notwithstanding anything contained in this Tariff if the service of any act is to be executed personally by an executive officer of the Board, in cases where the law permits that service be effected otherwise, the following additional fees shall be due:

(i) registry fee	€25
(ii) fee due to the executive officer effecting the service	€7

(3) The fees established in sub-paragraph (2) shall not apply when service is to be effected personally by an executive officer of the Board in terms of any law, and in such cases the fees established in sub-paragraph (1) of this paragraph shall apply.

- 8 For any other act of procedure indicated in the Reletting of Urban Property (Regulation) Ordinance but for which no fee is established in this Tariff €15

Provided that fees for services not specifically provided for in this Tariff but provided for in other Tariffs contained in the Code of Organization and Civil Procedure shall be taxed according to those Tariffs.

- 9 For the opening of the registry outside working hours:
- | | |
|--|------|
| (i) registry fee | €120 |
| (ii) fee due to attending deputy registrar | €50 |
| (iii) fee due to each executive officer required to effect service | €35 |

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10 (1) The Board may, when delivering judgement, order that the plaintiff or defendant in a cause pay increased costs to the Registrar of Courts of not less than €200 and not more than €650 if the Board deems that the act of procedure initiating the claim or the act of procedure in reply was frivolous or vexatious or that either of the parties has unnecessarily prolonged the proceedings and in such case such sum will not be recoverable from the other party. No appeal shall lie from the decision of the Board.

(2) The Board may, when delivering judgement, also refer to the Commission for the Administration of Justice the advocate of the plaintiff or of the defendant if the Board deems that the advocate is responsible, wholly or partly, for the frivolous or vexatious act of procedure or for prolonging the proceedings.

No appeal shall lie from the decision of the Board.

11 (1) All fees due shall be paid together with the filing of the relative act and the Registrar shall not accept for filing any act of procedure, which is not accompanied by the relative fee.

(2) The assessment of the Registrar on the amount of fees to be paid shall be final.

(3) In assessing the fees laid down in this Tariff no account shall be taken of any fraction of €1.

12 (1) The Registrar shall cause a taxed bill of costs to be kept in the file of each cause and shall immediately enter therein all payments made to the Registrar and all payments due to the advocates and legal procurators of the parties and the parties and their advocates and legal procurators shall have the right to a copy thereof at any time.

(2) Within one month of the delivery of the definitive judgement, the Registrar shall cause a final taxed bill of costs to be drawn up.

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PART XI

Amendments to
the Proceedings
in the Land
Arbitration
Board Rules.
S.L.88.01

33. (1) This Part amends the Proceedings in the Land Arbitration Board Rules and it shall be read and construed as one with the Proceedings in the Land Arbitration Board Rules, hereinafter in this Part referred to as "the Rules".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
the Tariff to the
Rules.

34. The Tariff to the Rules shall be substituted by the

following:

"TARIFF

Registry fees payable in the Land Arbitration Board

- | | | |
|---|---|-------|
| 1 | For the filing of any claim | €40 |
| 2 | For the filing of any reply | €25 |
| 3 | For the filing of any application of appeal | €80 |
| 4 | For the filing of an answer to an application of appeal | €50 |
| 5 | The fees established in paragraphs 1 to 4 of this Tariff shall include the filing of all other acts of procedure and services (including but not limited to the filing of warrants for the examination of witnesses, the examination itself, recording fees, transcriptions and copies, the services of judicial assistants, decrees and declarations prior to definitive judgement, taxed bill of costs and copies of the judgement) required following the initiation of the cause through the said act up to and including final judgement but excluding any fees due for notification of the acts of procedure or any fees due to referees or experts appointed by the Board or any fees which the Board may be required to pay to third parties. | |
| 6 | (1) No fee shall be levied for the filing of any note of admission of a claim provided that the claim is admitted in full and unconditionally before any contestation thereon. | |
| | (2) Any counter-claim contained in any act of procedure shall be treated as if it is a new claim and the fees set out in paragraphs 1 to 4 shall be levied on the counter claim and the reply thereto. | |
| | (3) The fees stated in paragraphs 1 to 4 shall also be due on the filing of any application to the Board to be permitted to file any statement of defence, answer or other act of procedure filed in reply to a claim and intended to contest, whether totally or partially, a claim made. | |
| 7 | (1) For every notification of an act of procedure, including expenses incurred in the execution of such notification, the following fees shall be due: | |
| | (i) registry fee | €6 |
| | (ii) fee due to the executive officer effecting the service | €1.20 |

Provided that if service is to be effected outside normal working hours, the fees contained in this paragraph shall be increased by 100%.

(2) Notwithstanding anything contained in this Tariff if the service of any act is to be executed personally by an executive officer of the Board, in cases where the law permits that service be effected otherwise, the following additional fees shall be due, for each notification:

- | | |
|------------------------|-----|
| (i) registry fee | €25 |
|------------------------|-----|

- (ii) fee due to the executive officer effecting the service €7
- (3) The fees established in sub-paragraph (2) shall not apply when service is to be effected personally by an executive officer of the Board in terms of any law, and in such cases the fees established in sub-paragraph (1) of this paragraph shall apply.
- 8 For any other act of procedure indicated in the Land Acquisition (Public Purposes) Ordinance but for which no fee is established in this Tariff €15
- Provided that fees for services not specifically provided for in this Tariff but provided for in other Tariffs contained in the Code of Organization and Civil Procedure shall be taxed according to those Tariffs.
- 9 For the opening of the registry outside working hours:
- (i) registry fee €120
- (ii) fee due to attending deputy registrar €50
- (iii) fee due to each executive officer required to effect service €35
- 10 (1) The Board may, when delivering judgement, order that the plaintiff or defendant in a cause pay increased costs to the Registrar of Courts of not less than €200 and not more than €650 if the Board deems that the act of procedure initiating the claim or the act of procedure in reply was frivolous or vexatious or that either of the parties has unnecessarily prolonged the proceedings and in such case such sum will not be recoverable from the other party.
- No appeal shall lie from the decision of the Board.
- (2) The Board may, when delivering judgement, also refer to the Commission for the Administration of Justice the advocate of the plaintiff or of the defendant if the Board deems that the advocate is responsible, wholly or partly, for the frivolous or vexatious act of procedure or for prolonging the proceedings.
- No appeal shall lie from the decision of the Board.
- 11 (1) All fees due shall be paid together with the filing of the relative act and the Registrar shall not accept for filing any act of procedure, which is not accompanied by the relative fee.
- (2) The assessment of the Registrar on the amount of fees to be paid shall be final.
- (3) In assessing the fees laid down in this Tariff no account shall be taken of any fraction of €1.
- 12 (1) The Registrar shall cause a taxed bill of costs to be kept in the file of each cause and shall immediately enter therein all payments made to him and all payments due to the advocates and legal procurators of the parties and the parties and their advocates and legal procurators shall have the right to a copy thereof at any time.

(2) Within one month of the delivery of the definitive judgement, the Registrar shall cause a final taxed bill of costs to be drawn up.

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PART XII

35. (1) This Part amends subsidiary legislation made under the Supplies and Services Act, and it shall be read and construed as one with the subsidiary legislation it amends.

Amendments of subsidiary legislation made under the Supplies and Services Act. Cap. 117.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

36. Regulation 5 of the Marketing of Agricultural Produce Regulations shall be amended as follows:

Amendment of the Marketing of Agricultural Produce Regulations. S.L. 117.04

(a) sub-regulation (3) thereof shall be substituted by the following:

"(3) The fee leviable on the issue and on every renewal of a *pitkal* licence shall be of fifty-one euro and thirty cents (€51.30), and the fee leviable for the issue and every renewal of a *pitkal* entry permit shall be seven euro and seventy cents (€7.70)."; and

(b) sub-regulation (4) thereof shall be substituted by the following:

"(4) The fee leviable on the issue of a greengrocer's licence shall be thirty-five cents (€0.35) and the fee leviable on every renewal shall be twenty cents (€0.20), exclusive of the payment in respect of the number plate prescribed in regulation 10(3).".

37. Regulation 6 of the Control of Sale of Pigs for Slaughtering and Pork Regulations shall be substituted by the following:

Amendment of the Control of Sale of Pigs for Slaughtering and Pork Regulations. S.L. 117.22

"6. The annual fee leviable for the first issue of a distributor's licence shall be twelve euro and ninety cents (€12.90), and the annual fee leviable on every renewal of such licence shall be seven euro and seventy cents (€7.70).".

38. Regulation 5 of the Control of Sale of Cattle for Slaughter and Beef Regulations shall be substituted by the following:

Amendment of the Control of Sale of Cattle for Slaughter and Beef Regulations. S.L. 117.27

"5. The annual fee leviable for the first issue of a wholesaler's licence shall be twelve euro and ninety cents (€12.90), and the annual fee leviable on every renewal of such

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licence shall be seven euro and seventy cents (€7.70).".

Amendment of
the Farmers'
Market
Regulations.
S.L. 117.31

39. Sub-regulation (4) of regulation 4 of the Farmers' Market Regulations shall be substituted by the following:

"(4) The annual fee leviable on every permit to participate in a Farmers' Market shall be of seventy-seven euro (€77.00).".

Amendment of
the Production
of Olive Oil
Regulations.
S.L. 117.34

40. The Production of Olive Oil Regulations shall be amended as follows:

(a) sub-regulation (2) of regulation 4 thereof shall be substituted by the following:

"(2) The fee to be charged upon the first issue and on any renewal shall be of one hundred and ten euro (€110) per year."; and

(b) in Schedule II thereof for the words "Licence for the Commercial Production of Olive Oil: 100 EURO" there shall be substituted the words "Licence for the Commercial Production of Olive Oil: 110 EURO".

PART XIII

Amendments to
the Income Tax
Act.
Cap.123.

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

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

(a) articles 42(d), (e) and (f), 50, 55, 56 and 57 as from year of assessment 2015;

(b) articles 42(a), (b) and (c), 43, 47, 48(a) and (c), 49, 52, 53 and 54 as from year of assessment 2016;

(c) articles 44 and 45 as from the 1st January, 2015; and

(d) article 48(b) as from 1st January, 2016.

Amendment of
article 2 of the
principal Act.

42. Sub-article (1) of article 2 of the principal Act shall be amended as follows:

(a) paragraphs (a) and (b) of the definition "company" shall be substituted by the following:

"(a) (i) a limited liability company constituted

under the Companies Act or under the Commercial Partnerships Ordinance; or

(ii) any other company constituted as such under any other law in force in Malta;

(iii) (1) any partnership *en nom collectif* and any partnership *en commandite* constituted under the Companies Act or under the Commercial Partnerships Ordinance;

(2) any partnership regulated by the applicable provisions of the Civil Code and registered in such manner as may from time to time be provided in terms of the Second Schedule to the Civil Code;

(3) any European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations;

and which partnership or EEIG as the case may be, has elected to be treated as a company in terms of sub-article (6) of article 27 of the Income Tax Management Act and for as long as such election remains in force:

Provided that in the case of a cell company as defined in the Companies Act (Cell Companies Carrying on Business of Insurance) Regulations, (in this proviso referred to as ‘the Regulations’) as may be amended from time to time, or in any other law or regulations replacing the Regulations, for all intents and purposes of the Income Tax Acts, every cell of a cell company and that part of a cell company in which non-cellular assets are held, shall each be deemed to be a separate company and any words and expressions in the Income Tax Acts which are relevant to a company shall be construed accordingly. The interpretation of such words and expressions insofar as applicable to a cell company shall be made on the basis of the relevant provisions of the Regulations:

Provided further that a partnership *en commandite* with its capital divided into shares constituted prior to the 1st of January, 2015 shall be deemed to have elected to be treated as a company in terms of sub-article (6) of article 27 of the Income Tax Management Act and for as long as such election remains in force;

(b) (i) any body of persons constituted, incorporated or registered outside Malta, and of a nature similar to a company referred to in sub-paragraphs (i) or (ii) of paragraph (a) above;

(ii) any body of persons constituted, incorporated or registered outside Malta and of a nature similar to any partnership referred to in sub-paragraph (iii) of paragraph (a) above, where such body of persons has elected to be treated as a company in terms of sub-article (6) of article 27 of the Income Tax Management Act and for as long as such election remains in force;"

(b) paragraph (b) of the definition "dividend" shall be substituted by the following:

"(b) any distribution made by a company, to its partners or shareholders, as the case may be, and any amount credited to them as partners or shareholders as the case may be; and";

(c) paragraph (b) of the definition "foreign income account" shall be substituted by the following:

"(b) profits resulting from investments, assets or liabilities situated outside Malta to a company not registered under the Malta Financial Services Authority Act, and either licensed as a bank in Malta or in possession of a licence granted under the provisions of the Financial Institutions Act:

Provided that, notwithstanding the provisions of article 92(1)(b), with effect from the year of assessment 2016, this paragraph shall not be applicable to any company which is not specifically empowered to receive such profits or gains; and".

(d) the definition "married couple" shall be substituted by the following:

" "married couple" refers to two spouses who contracted marriage or two partners who have registered their partnership as a civil union, in accordance with the legal provisions of the country where the marriage or civil union was executed;"

(e) the definition "married individual" shall be

substituted by the following:

" "married" refers to any of the spouses or partners in a married couple;"; and

(f) immediately after the definition "the Special Commissioners" there shall be added the following new definition:

" "spouse" shall include a partner registered as being in a civil union;".

43. Immediately after paragraph (iii) of the proviso to sub-article (1) of article 4 of the principal Act there shall be added the following: Amendment of article 4 of the principal Act.

"Sohowever also that paragraphs (i) and (ii) of this proviso shall not apply to an individual whose spouse is ordinarily resident and domiciled in Malta."

44. Article 5 of the principal Act shall be amended as follows: Amendment of article 5 of the principal Act.

(a) in paragraph (c) of sub-article (5) thereof, for the words "the owner's only or main residence." there shall be substituted the words "the owner's only or main residence, including land which the individual has for his or her own occupation and enjoyment with that residence as its garden or grounds up to an area (exclusive of the site of the dwelling house) not exceeding two times the area of the house and transferred through the same deed with the principal residence."; for the words "a garage of not more than thirty square metres" there shall be substituted the words "a garage of not more than seventy square metres"; and for the words "proportion of the whole area of the relative dwelling house;" there shall be substituted the words "proportion of the whole area of the relative dwelling house:" and immediately thereafter there shall be added the following proviso:

"Provided that where any condition for the exemption under this paragraph is satisfied in respect only of an undivided part of the property the exemption shall be restricted proportionately;"; and

(b) in the definition "transfer" in paragraph (b) of sub-article (1) thereof, for the words "but does not include a transfer *causa mortis*; and" there shall be substituted the words "but does not include a transfer *causa mortis*, or a transfer of property by

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the trustee of a disability trust or disability foundation to any one or more of the remaining beneficiaries of such trust or foundation or the heirs of the disabled beneficiary upon the death of the disabled beneficiary of such trust or foundation and where such remaining beneficiaries or heirs comprise only persons referred to in sub-article (2)(e)(i); for the purposes of this article, the expressions "disability trust" and "disability foundation" shall have the meaning assigned to them in article 12(1)(z); and".

Amendment to
article 5A of the
principal Act.

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

(a) in paragraph (b) of sub-article (3) thereof, immediately after the words "the scope of this article:" there shall be inserted the following proviso:

"Provided that, where a transfer of property made not later than twelve years after the date of the acquisition thereof is made on or after the 1st January, 2015, an election as aforesaid, to exclude that transfer from the scope of this article, may only be made if the following conditions are satisfied:

(i) a notice of a promise of sale or transfer relating to that property has been given to the Commissioner before the 17th November, 2014;

(ii) the said property is transferred to the same person or persons appearing on the said promise of sale agreement; and

(iii) the said property is transferred before the 1st January, 2016:";

(b) in the next proviso after the addition referred to in paragraph (a) above, for the words "Provided that in the case" there shall be substituted the words "Provided also that in the case"; and in sub-paragraph (i) for the words "the said date, of property" there shall be substituted the words "the said date but before the 1st January, 2015, of property"; and the following new sub-paragraphs shall be added:

"(iii) notwithstanding the previous sub-paragraph (ii) when an election as aforesaid has been made it shall not apply to transfers of property forming part of that project made by the said transferor on or after the 1st January, 2015 in respect of which a notice of a promise of sale or transfer relating to that property has not been given

to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014:

(iv) notwithstanding the provisions of sub-paragraph (i) of this proviso, in the case of a transfer of property that forms part of a project made on or after 1st January, 2015, where the first transfer of property forming part of such project is made on or after 1st January, 2015, an election as aforesaid may be made if a notice of a promise of sale or transfer relating to that property has been given to the Commissioner before the 17th November, 2014, so however that the provisions of sub-paragraph (ii) of this proviso shall not apply where the first transfer of property forming part of a project is made on or after 1st January, 2015:";

(c) in paragraph (c) of sub-article (3) thereof, immediately after the words "the scope of this article:" there shall be inserted the following proviso:

"Provided that an election as aforesaid, to exclude that transfer of property situated within a special designated area from the scope of this article, may only be made in the case of a transfer that is made before the 1st January, 2015:";

(d) in the next proviso after the addition referred to in paragraph (c) above, for the words "Provided that -" there shall be substituted the words "Provided also that -"; and in sub-paragraph (i) for the words "the said date; and" there shall be substituted the words "the said date but before the 1st January, 2015 and"; and the following new sub-paragraph (iii) shall be added:

"(iii) notwithstanding the previous sub-paragraph (ii) when an election as aforesaid has been made it shall not apply to transfers of property situated within that special designated area made by the said transferor on or after the 1st January, 2015 in respect of which a notice of a promise of sale or transfer relating to that property has not been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014;";

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(e) in paragraph (h) of sub-article (3) thereof, after the current proviso there shall be inserted the following new proviso:

"Provided also that, notwithstanding anything said in the Income tax Acts provisional tax paid relating to the transfer of such property made on or after the 1st January, 2015, under the provisions of article 43(1)(b) of the Income Tax Management Act shall not be available for refund under article 48 of the said Act and the provisions of article 43(1)(3) of the said Act shall not apply to such transfer.";

(f) immediately after paragraph (i) of sub-article (3) thereof there shall be added the following new paragraph:

"(j) a transfer of property forming part of a project made by a company which has issued debt securities to the public and such debt securities are listed on a stock exchange recognised under the Financial Markets Act, and if the transferor elects, by means of a declaration made to the notary at the time of the publication of the deed of the transfer and recorded in the said deed, to exclude that transfer from the scope of this article:

Provided that:

(i) an election as aforesaid may only be made if the transfer is the first transfer made by the said transferor, on or after 1st April, 2015, of property forming part of that project; and

(ii) when an election as aforesaid has been made it shall also apply to all subsequent transfers of property forming part of that project made by the said transferor and all such transfers shall accordingly be transfers to which this article shall not apply:

Provided also that this paragraph shall only apply where the reason for the offer and use of proceeds, as disclosed in the prospectus published when the debt securities are offered to the public, is solely to develop and construct the said project.";

(g) paragraph (c) of sub-article (4) thereof shall be amended as follows:

(i) for the words "within twelve months of vacating the premises and provided further that this paragraph shall only apply where the transfer would not have been chargeable under the provisions of article 4(1)(a) but for the provisions of this article:" there shall be substituted the words "within twelve months of vacating the premises or such other period or condition as may be prescribed and provided that such property is declared by the transferor to be his main residence through an election made to the Commissioner in such manner and subject to such rules as may be prescribed:";

(ii) immediately after sub-paragraph (v) of the proviso thereto there shall be added the following new sub-paragraph:

"(vi) where at any time in the period of ownership there is a change in the dwelling house or the part of it which is occupied as the individual's residence, whether on account of a reconstruction or conversion of a building or for any other reason, or there have been changes as regards the use of part of the dwelling house for the purpose of a trade, business or profession or for any other purpose, the relief given by this sub-article may be adjusted in such manner as the Commissioner may determine in an assessment.";

(h) in paragraph (e) of sub-article (4) thereof, for the words "heirs of the deceased spouse;" there shall be substituted the words "heirs of the deceased spouse:", and immediately thereafter there shall be added the following new proviso:

"Provided that on a subsequent transfer of the said property, the date of acquisition of the share assigned as aforesaid shall be the original date when the property was acquired by the two spouses.";

(i) in paragraph (a) of sub-article (5) thereof, immediately after the current provisions there shall be inserted the following new provisos:

"Provided that in the case of transfers of property made on or after the 1st January, 2015, other than property forming part of a project as referred to in the second proviso to sub-article (3)(b) of this article and property situated within a special designated area as referred to in

sub-article (3)(c) of this article in respect of which a notice of a promise of sale or transfer relating to the said property forming part of a project or situated within a special designated area has been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014, the tax on a transfer to which this article applies shall be chargeable at the rate of 8% of the transfer value:

Provided that where a notice of a promise of sale or transfer relating to a property given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014 is either cancelled after the said date or expired and, either the said property is transferred to the same person or persons appearing on the said promise of sale which has been cancelled or, another property forming part of the same project or situated within the same special designated area is transferred to the same person or persons appearing on the said promise of sale which has been cancelled or has expired, any of such transfers shall for the purpose of this article be deemed to be transfers in respect of which a notice of a promise of sale or transfer has been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014;"

(j) in paragraph (b) of sub-article (5) thereof, for the words "over its acquisition value." there shall be substituted the words "over its acquisition value:", and immediately thereafter there shall be added the following proviso:

"Provided that this paragraph (b) shall not apply where the property transferred consists of a transfer of a property forming part of a project. For the purpose of this proviso "project" means property that was acquired by the transferor in the circumstances referred to in sub-paragraph (ii) above and which has been developed by the said transferor into more than one transferable property.";

(k) in paragraph (d) of sub-article (5) thereof, immediately after the current provisions there shall be inserted the following new proviso:

"Provided that in the case of transfers of property referred to in this paragraph made on or after the 1st January, 2015 in respect of which a notice of a promise of sale or transfer relating to that property has not been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014 the tax thereon shall be chargeable at the rate of 7% of the transfer value. The second proviso to paragraph (a) of this sub-article shall apply accordingly.";

(l) immediately after paragraph (d) of sub-article (5) as amended thereof, there shall be added the following new paragraphs (e) to (h):

"(e) When a transfer to which this article applies, made on or after the 1st January, 2015, is a transfer of property not forming part of a project that is made not later than five years after the date of the acquisition thereof, the tax thereon shall be chargeable at the rate of 5% of the transfer value:

Provided that, for the purposes of determining whether the property has been transferred not later than five years from the date of its acquisition, where the transferor is a company that had acquired the property by means of a transfer that qualified for an exemption in terms of sub-article (4)(f) or article 5(9) ("intra-group exemption"), it shall be deemed to have acquired the property on the date on which the property had previously last been acquired by a company by means of a transfer that did not qualify for the intra-group exemption:

Provided also that this paragraph (e) shall not apply where the said property was, at any time within the period of five years preceding the transfer, owned by a person related to the transferor and the property formed part of a project at such time.

For the purpose of these provisos -

(i) an individual is deemed to be related to the transferor if the transferor is a body of persons of which the said individual is, directly or indirectly, a shareholder, partner or member; and

(ii) two bodies of persons are deemed to be

related persons if they are, directly or indirectly, controlled or beneficially owned as to more than twenty-five percent by the same persons.

(f) Notwithstanding the previous paragraphs (a), (d) and (e) when a transfer to which this article applies, made on or after the 1st January, 2015, is a transfer of property that was acquired by the transferor before the 1st January, 2004 and in respect of which a notice of a promise of sale or transfer relating to that property has not been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 17th November, 2014, the tax on a transfer to which this article applies shall be chargeable at the rate of 10% of the transfer value. The second proviso to paragraph (a) of this sub-article shall apply accordingly. In the case where such notice of promise of sale has been given before the 17th November, 2014, the tax chargeable shall be at the rate of 12% of the transfer value:

Provided that, for the purposes of determining whether the property has been acquired by the transferor before the 1st January, 2004, where the transferor is a company that had acquired the property by means of a transfer that qualified for an exemption in terms of sub-article (4)(f) or article 5(9) ("intra-group exemption"), it shall be deemed to have acquired the property on the date on which the property had previously last been acquired by a company by means of a transfer that did not qualify for the intra-group exemption.

(g) When a transfer to which this article applies, made on or after the 1st January, 2015, is a transfer of property that was immediately before the transfer owned by an individual, or co-owned by two individuals, who had for the purposes of article 32(4)(a) of the Duty on Documents and Transfers Act declared in the deed of the acquisition of that property that the said property had been acquired for the purpose of establishing therein or constructing thereon his or their sole ordinary residence, and the transfer is made not later than three years after the date of the acquisition thereof, the tax thereon shall be chargeable at the rate of 2% of the transfer value:

Provided that this paragraph shall only apply where the said individual does not own any other

residential property at the time of the transfer. The notary who receives any deed of such a transfer shall record in the deed a written declaration by the individual so transferring that he does not own any other residential property at the time of the transfer and the notary shall warn the said individual of the importance of the truthfulness of such declaration.

(h) Notwithstanding the previous paragraphs (a), (d), (e) and (f), when a transfer to which this article applies is a transfer of property situated in Valletta, that was acquired by the transferor before the 31st December, 2018, and such property has been restored and /or rehabilitated after the date of acquisition in accordance with any planning permit issued for this purpose by the Malta Environment and Planning Authority (MEPA), and on completion of such restoration and, or rehabilitation works are certified as satisfactory by MEPA before the 31st December, 2018, the tax on the transfer shall be chargeable at the rate of 5% of the transfer value, provided that the said transfer of property is made not later than five years from the 31st December, 2018."; and

(m) sub-article (12A) thereof shall be amended as follows:

(i) in paragraph (a) thereof, for the words "under sub-article (4)(f)," there shall be substituted the words "under sub-article (4)(f) or article 5(9),"; and

(ii) in paragraph (e) thereof, the words "twelve percent (12%) of the transfer value as established in paragraph (c)." there shall be substituted the words "eight percent (8%) of the transfer value as established in paragraph (d): provided that the said rate shall be ten percent (10%) if the acquisition of property referred to in paragraph (c) occurred before the 1st January, 2004.".

46. In sub-article (4) of article 6 of the principal Act, for the words "an insurance manager authorised under article 13 of the same Act" there shall be substituted the words "an insurance manager as defined in article 2 of the Insurance Intermediaries Act".

Amendment of article 6 of the principal Act.

47. In paragraph (b) of sub-article (3) of article 11 of the principal Act, for the words "the capital of which is not divided into shares;" there shall be substituted the words "which has not elected to be treated as a company in terms of sub-article (6) of article 27 of the

Amendment of article 11 of the principal Act.

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Income Tax Management Act;".

Amendment of
article 12 of the
principal Act.**48.** Sub-article (1) of article 12 of the principal Act shall be amended as follows:

(a) immediately after the second proviso to paragraph (u)(2) thereof, there shall be added the following new proviso:

"Provided further that as from 1st January, 2016, in the case of distributed profits received from a participating holding by a parent company that is resident in Malta or the permanent establishment of a parent company that is resident in another EU Member State, which permanent establishment is situated in Malta and which benefit from the exemption from withholding tax set out in article 5 of EU Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States as amended, the exemption under the provisions of subparagraph (u)(1) shall only apply to the extent that such profits are not deductible by the relevant subsidiary in that other EU Member State.

For the avoidance of doubt, notwithstanding any other provision to the contrary in this Act, distributed profits received by the said parent company or permanent establishment that are deductible by the relevant subsidiary in such other EU Member State shall fall under the charging provisions of sub-article (1) of article 4. This proviso implements the provisions of Article 1(1) of EU Directive 2014/86/EU of 8th July, 2014 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States and the terms used herein shall, unless the context requires otherwise, be interpreted in terms of EU Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States as amended;";

(b) in paragraph (w) thereof, for the words "does not exceed nine thousand one hundred and fifty euro (€9,150)" there shall be substituted the words "does not exceed the amount mentioned in rule 2(a) of the Deduction (Income from Employment or Pension) Rules"; and

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

Disability
Trusts and
Disability
Foundations.

"(y) any stipend or maintenance grant paid to a student by the Government or any Government institution;

(z) any income or gains derived by the trustee of a disability trust or by a disability foundation upon the transfer of immovable property forming part of the disability trust or the disability foundation where the sale proceeds from the transfer of such property are to be exclusively utilised by the trustee or foundation for the maintenance of the disabled beneficiary, and an undertaking to that effect is made by the trustee or the foundation in the deed of sale:

Provided that if the disabled beneficiary dies before all the sale proceeds are utilised for his maintenance, then any balance thereof distributed by the trustee of the disability trust or the disability foundation to the parents of the disabled beneficiary and, or the other beneficiaries of the disability trust or foundation shall be taxed as follows:

(i) if less than eighty *per centum* (80%) of the sale proceeds have been applied for the maintenance of the disabled beneficiary up to his death, the remaining portion which is distributed to the parents and, or the other beneficiaries of the disability trust or foundation will be taxed at the rate of 8% of the transfer value, and the tax is to be paid by the trustee or foundation before any distributions are made to the parents of the disabled beneficiary and, or the other beneficiaries of the disability trust or foundation; or

(ii) if eighty *per centum* (80%) or more of the sale proceeds have been applied for the maintenance of the disabled beneficiary up to his death, no tax shall be payable on the remaining portion which is distributed by the trustee or the foundation to the parents of the disabled beneficiary and, or the other beneficiaries of the disability trust or foundation.

For the purpose of this paragraph, "disability trust" and "disability foundation" mean any protected disability trust or foundation, as the case may be, which qualify as such in terms of the Trusts and Trustees Act, any other applicable law regulating foundations, or any regulations made thereunder, and

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provided that:

(i) the trustee or administrator thereof shall not have the power to appoint new beneficiaries after the creation of the trust or foundation;

(ii) the trust terminates on the death of the disabled beneficiary; and

(iii) the relevant trust instrument or foundation deed specifically provides that the beneficiaries of such trust or foundation comprise only:

(a) a person or persons who is/are on the Register of Persons with Disability kept by the National Commission Persons with Disability set up in terms of the Equal Opportunities (Persons with Disability) Act, and

(b) persons referred to in article 5(2)(e)(i), whether they are in existence or not at the time of such settlement, in relation to the disabled person."

Addition of new article 14H to the principal Act.

49. Immediately after article 14G of the principal Act there shall be added the following new article:

"School transport fees.

14H. Without prejudice to the provisions of this Act, where an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees for the use of school transport in respect of his children, who have not attained the age of sixteen years and who attend a church school or private school, he shall be allowed as a deduction against his income the fees paid, up to a maximum of €150 per child:

Provided that the deduction shall only be allowed if the payment and the details of the individual making the claim are confirmed by information provided to the Commissioner by Transport Malta in such format and content as determined by the Commissioner."

Amendment of article 18 of the principal Act.

50. Immediately after paragraph (d) of sub-article (1) of article 18 of the principal Act, there shall be added the following new paragraph:

"(e) For the purposes of paragraphs (c) and (d) any

election made in accordance with paragraph (a) of rule 9 of the Tax Accounts (Income Tax) Rules shall be ignored."

51. Immediately after article 27F of the principal Act, there shall be added the following new article:

Addition of new article to the principal Act.

"Transfers of property by listed companies.

27G. (1) Notwithstanding anything to the contrary contained in the Income Tax Acts or any rules or regulations made thereunder, the provisions of this article shall apply to any person that has elected under article 5A(3)(j), by means of a declaration made in accordance with the said article, to exclude the transfer of immovable property from the scope of article 5A.

(2) Income derived during the year preceding the year of assessment from the transfer of immovable property forming part of a project, in respect of which an election under article 5A(3)(j) has been made, shall be deemed to constitute separate chargeable income to be taxed separately at the rate of thirty-five cents (€0.35) on every euro. For the purpose of this article, where a person owns more than one project each project shall be deemed to constitute a separate and distinct source of income.

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(3) The provisional tax payment as referred to in article 43(1)(b) of the Income Tax Management Act shall be equivalent to 8% of the consideration relating to the transfer of the property forming part of the project:

Provided that in the case where the said property was acquired by the transferor before the 1st January, 2004 the said provisional tax payment shall be equivalent to 10% of the said consideration.

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(4) Provisional tax paid referred to in sub-article (3), during or in respect of the year preceding any year of assessment, shall be set-off for the purposes of collection against the tax charged on the chargeable income referred to in sub-article (2), and in respect of the said year of assessment, and if there is an excess after the aforesaid set-off has been made, such excess shall be set-off for the purposes of collection against the tax charged on other sources of income, as may be allowed under the provisions of the Income Tax Acts, in respect of the said year of assessment, and if there is an excess after the aforesaid set-off has been made, such excess shall be refunded in accordance with the provisions of article 48 of the Income Tax Management Act:

Provided that an amount of provisional tax paid during or in respect of the year preceding any year of assessment as determined by the following formula (hereinafter referred to as "unutilised provisional tax"), shall not be available for set-off against the tax charge in respect of other sources of income as aforesaid and shall not be available for refund for any purposes of the Income Tax Acts:

$$\text{Unutilised provisional tax} = (0.625 \times A) - B$$

Where -

(i) "A" is the total provisional tax paid as referred to in sub-article (3), during or in respect of the year preceding any year of assessment; and

(ii) "B" is the tax charged on the chargeable income referred to in sub-article (2), and in respect of the same year of assessment:

Provided further that where the amount determined in accordance with the said formula is a negative amount, such amount shall be taken to be zero.

(5) Unutilised provisional tax for any year of assessment shall be carried forward to subsequent years of assessment, and set-off for the purpose of collection only against the tax charged on the chargeable income referred to in sub-article (2) for subsequent years of assessment:

Provided that the maximum amount that shall be available for set-off as aforesaid in any subsequent year of assessment shall not exceed an amount determined by the following formula:

$$Y = C - D$$

Where -

(i) "Y" represents the amount to be determined;

(ii) "C" is the tax charged on the chargeable income referred to in sub-article (2) in respect of the particular subsequent year of assessment; and

(iii) "D" is the total provisional tax paid as referred to in sub-article (3), during or in respect of the year preceding the same year of assessment:

Provided that where the amount determined in accordance with the said formula is a negative amount, such amount shall be taken to be zero.

(6) The amount of a loss, computed as provided in sub-article (7), incurred by a person during the year preceding the year of assessment from the transfer of immovable property forming part of a project as referred to in sub-article (2), which, if it had been a profit, would have been assessable under this Act, shall not be set off against capital gains or income from other sources, including income derived from the transfer of immovable property forming part of other projects, for the year preceding the year of assessment or any subsequent years of assessment, and shall not be treated as an allowable loss for the purpose of the group relief provisions, but shall be carried forward and set off only against what would otherwise have been the chargeable income referred to in sub-article (2) for subsequent years in succession.

(7) In computing the loss referred to in sub-article (6), account shall be taken of all deductions wholly and exclusively incurred in the production of the income referred to in sub-article (2), which would have been allowable under the paragraphs of sub-article (1) of article 14, except paragraphs (f), (g) and (j), if it had been a profit.

(8) For the purpose of ascertaining the chargeable income referred to in sub-article (2) no losses provided for under article 14(1)(g), whether arising before election from the source to which this article applies, or from any other source, or claimed under the group relief provisions, shall be allowable as a deduction against the said income.

(9) No person in receipt of a dividend distributed out of profits charged to tax under sub-article (2) shall be entitled to a refund or set-off of the tax paid by the company distributing the said dividend. For the purpose of this sub-article where the person in receipt of the said dividend is another company such dividend shall be deemed to be profits charged to tax under sub-article (2).

(10) Every company registered in Malta shall allocate the distributable profits derived from transfers to which this article applies, and on which tax is payable in accordance with this article, to the final tax account. The said distributable profits shall be determined in such manner as may be prescribed."

Amendment of
article 45A of
the principal
Act.

52. In article 45A of the principal Act the words from "Notwithstanding anything said in this Act" to the words "the following shall apply:", shall be substituted by the following:

"Notwithstanding anything contained in this Act, where:

(i) in accordance with the provisions of the Companies Act, a company is converted into a commercial partnership *en nom collectif* or a commercial partnership *en commandite* which does not make an election to be treated as a company in terms of sub-article (6) of article 27 of the Income Tax Management Act, or

(ii) where a partnership or EEIG referred to in sub-paragraph (iii) of paragraph (a) or sub-paragraph (ii) of paragraph (b) of the definition "company" in sub-article (1) of article 2 elects not to be treated any longer as a company in terms of sub-article (6) of article 27 of the Income Tax Management Act,

the following shall apply:".

Amendment of
article 45B of
the principal
Act.

53. In article 45B of the principal Act, for the words "the capital of which is not divided into shares is converted into a company," there shall be substituted the words "is converted into a company or elects to be treated as a company pursuant to an election made in terms of sub-article (6) of article 27 of the Income Tax

Management Act,".

54. Article 56 of the principal Act shall be amended as follows: Amendment of article 56 of the principal Act.

(a) sub-article (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 €11,900 0c

For every euro of the next €9,300 15c

For every euro of the next €38,800 25c

For every euro of the remainder 35c:";

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

"For every euro of the first €8,500 0c

For every euro of the next €6,000 15c

For every euro of the next €45,500 25c

For every euro of the remainder 35c:";

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

"For every euro of the first €9,800 0c

For every euro of the next €6,000 15c

For every euro of the next €44,200 25c

For every euro of the remainder 35c:";

(b) in sub-article (23) thereof, for the words "on every euro thereof:" there shall be substituted the words "or such other rate or rates as the Minister may prescribe and the Minister may prescribe different rates or rates depending on the special tax status applicable to the particular individual:";

(c) in sub-article (26) thereof, for the words "derives football income" there shall be substituted the words "derives

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football income or waterpolo income", and the second paragraph thereof shall be substituted by the following:

"For the purposes of this sub-article:

(i) "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;

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

Amendment of
article 59 of the
principal Act.

55. Paragraph (b)(ii) of sub-article (5) of article 59 of the principal Act shall be amended as follows:

(a) in sub-paragraph (1) thereof for the words "payable after all reliefs of double taxation have been given;" there shall be substituted the words "payable after all reliefs of double taxation have been given and all tax credits deducted;"; and

(b) immediately after sub-paragraph (3) thereof there shall be added the following new sub-paragraph:

"(4) the amount and description of tax credits deducted from the tax chargeable on the company;".

Amendment of
article 68 of the
principal Act.

56. Article 68 of the principal Act shall be amended as follows:

(a) in paragraph (c) of sub-article (1) thereof for the words "any dividends received from a company not registered in Malta from profits which would have been allocated to the final tax account had such company been registered in Malta

shall be deemed to be dividends paid out of profits allocated to the final tax account" there shall be substituted the words "a dividend received from a company not registered in Malta shall to the extent that such dividend, directly or indirectly comprises a dividend paid by a company registered in Malta from profits allocated to the final tax account, shall, to that extent, be deemed to be a dividend paid by such company registered in Malta from profits allocated to the final tax account directly to the person in receipt of the dividend from the company not registered in Malta;" and

(b) sub-article (3) thereof shall be substituted by the following:

"(3) A dividend paid by a company shall be paid out of profits allocated to the immovable property account before any profits allocated to the Maltese taxed account are distributed."

57. Article 92 of the principal Act shall be amended as follows: Amendment of article 92 of the principal Act.

(a) for the words "in respect of income or gains:" there shall be substituted the words "in respect of income or gains which either satisfy all the provisions of sub-article (1) or all the provisions of sub-article (2).";

(b) the present paragraphs (a) to (c) shall be renumbered as paragraphs (a) to (c) of sub-article (1) thereof;

(c) in paragraph (a), as renumbered, thereof for the words "which are received by a company" there shall be substituted the words "income or gains which are received by a company"; and

(d) immediately after sub-article (1), as renumbered, thereof there shall be added the following new sub-article:

"(2) Income or gains which are received -

(a) by a Rule 9 company registered in Malta;

(b) which the Rule 9 company is specifically empowered to receive and would fall to be allocated to the foreign income account as defined in article 2 were it not a Rule 9 company, but excluding profits resulting from dividends paid out of the foreign income account of another company resident in Malta; and

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(c) in respect of which documentary evidence is available which indicates to the satisfaction of the Commissioner that such income or gains, as the case may be, would fall to be allocated to the foreign income account were it not a Rule 9 company, as provided in paragraph (b). For the purposes of this requirement, a certificate issued by a certified public accountant and auditor shall be satisfactory documentary evidence.

For the purpose of this sub-article, "Rule 9 company" shall mean a company which has made an election not to allocate its gains or profits to the foreign income account and the Maltese taxed account in terms of Rule 9 of the Tax Accounts (Income Tax) Rules."

Amendment of
the Schedule to
the principal
Act.

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

(a) in item 4 thereof, for the words "shall remit the whole of the additional tax" there shall be substituted the words "may remit part or all of the additional tax"; and

(b) in item 8(1) thereof, for the words "shall remit the whole of the additional tax" there shall be substituted the words "may remit part or all of the additional tax".

PART XIV

Amendment to
the Police
Licences
Regulations.
S.L. 128.01

59. (1) This Part amends the Police Licences Regulations and it shall be read and construed as one with the Police Licences Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendments to
the First
Schedule to the
Regulations.

60. Parts I and II of the First Schedule to the Regulations shall be substituted by the following:

"PART I*Fees leviable in respect of police licences and permits*

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1. (deleted by Legal Notice 85 of 2011)

Arms

2. For the purchase of any firearm which requires a licence and to keep such firearm during the year of its purchase	16.31
3. To keep a firearm or firearms during any year following the year of purchase thereof, <i>per annum</i>	16.31
4. To deal in arms, ammunition, arms proper or to keep or to expose for sale or to repair arms, <i>per annum</i>	116.47
5. (1) To act as a substitute or as an apprentist in dealing of arms, ammunition, arms proper or in repairing such arms, <i>per annum</i>	58.23
(2) To act as a range officer during the practice of target shooting	11.65
6. To keep a harpoon during any year following the year of purchase thereof, <i>per annum</i>	6.99
7. To carry a harpoon, archbow or crossbow, or a firearm for sporting purposes (not being hunting), <i>per annum</i>	3.49
8. (a) To carry a firearm for hunting purposes on land (excluding hunting for wild rabbit), <i>per annum</i>	27.95
(b) To carry a firearm for hunting purposes from on board any seacraft three kilometres from the coast, <i>per annum</i>	69.88
(c) To carry firearms for the purpose of hunting wild rabbit, <i>per annum</i>	11.65
8A. (1) To keep a place (shooting ranges) where target shooting activities with licenced firearms are held, <i>per annum</i>	116.47
(2) To hold target shooting activities with air weapons in mobile shooting galleries, for each day	69.88
(3) To hold target shooting in places which are not licenced as shooting range, for each day	6.99
8B. To keep a firearm collection:	
(1) for the first 50 arms	16.31
(2) from 51 to 150 arms	46.59
(3) from 151 and more	69.88

Billiard Tables (Public)

9. (deleted by Legal Notice 85 of 2011)	
10. (deleted by Legal Notice 85 of 2011)	
11. For an extension of the closing time of places where billiard tables are kept for public use beyond 11p.m. up to 1a.m., <i>per annum</i>	2.60

Cab driver

19. (a) To act as cab driver, <i>per annum</i>	1.15
(b) For the issue of a cab drivers' badge	0.47

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Clap-nets	
20. (a) To take birds, <i>per annum</i>	13.98
(b) To take wild rabbit, <i>per annum</i>	13.98
20A. For the ringing of birds from the 1st January to the 31st December, of the same year	6.99
Conduct Certificates	
21. For the issue of a certificate of conduct	2.80
21A. (a) for the issue of a complete record of criminal convictions	5.50
(b) for the issue of a declaration of conduct	2.80
Dogs	
22. To keep a dog, <i>per annum</i>	2.60
23. To keep a watchdog in fields or in rooms or other structure annexed to fields solely for tending cattle or crops, <i>per annum</i>	1.30
24. For a second or a subsequent badge taken out in respect of the dog during the year for which a badge is in force	0.55
Encroachment	
28. For any other licence or permit not subject to renewal involving:	
(a) a temporary encroachment not otherwise provided for herein	1.30
(b) a permanent encroachment	2.60
Engines	
29. To keep for use an engine in premises where a rental value licence already prevails a subsidiary licence fee is charged; otherwise a rental value licence is required.	
Entertainment (occasional)	
30. To hold a public show, a ball, a dance, small games, a fair, a tombola, a lottery or any other public entertainment on any special day	7.70
31. To hold a band programme and/or band marches in any town or village on any specified day	2.60
32. To hold aquatic or other sports on a specified day	2.60
33. To hold any other occasional entertainment on a specified day	7.70
Explosives	
34. To import gunpowder, ammunition or other explosives and to transport same to authorised storage sites, <i>per annum</i>	128.20
35. To keep a fireworks factory or to manufacture explosives, <i>per annum</i>	25.70

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36. To purchase explosives in terms of article 6 of the Explosives Ordinance	2.60
37. To keep and/or store explosives for sale, <i>per annum</i> -	
(a) if the quantity does not exceed 20 kg.	5.20
(b) if the quantity exceeds 20 kg.	25.70
38. For each sale, transfer or delivery of explosives otherwise than by a licensed dealer	2.60
39. To keep explosives (not for sale) in terms of article 16 of the Explosives Ordinance, <i>per annum</i>	51.30
40. To carry explosives and/or manufactured fireworks from one place to another for each occasion or for a specified period as the case may be	2.60
41. For any permit under article 24 of the Explosives Ordinance, including the blasting of rocks by means of explosives for each period specified in the licence	7.70

Free licences and permits

42. Burial permit	NIL
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Firemen in cinemas

43. To act as fireman in cinemas, <i>per annum</i>	1.30
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Liquor Licences

50. For a special extension on a specified day on the occasion of feasts, etc., of the closing time of a shop licensed to sell wine, beer and spirituous liquors beyond 11 p.m.	2.60
52. For the sale of wine, beer and spirituous liquors by the tot on a ferryboat, <i>per annum</i>	64.10

Motor Vehicles

61. (deleted by Legal Notice 206 of 2009)	
62. (deleted by Legal Notice 206 of 2009)	
63. (deleted by Legal Notice 206 of 2009)	
64. (deleted by Legal Notice 206 of 2009)	
65. (deleted by Legal Notice 206 of 2009)	
66. (deleted by Legal Notice 206 of 2009)	
67. (deleted by Legal Notice 206 of 2009)	
68. (deleted by Legal Notice 206 of 2009)	
69. (deleted by Legal Notice 206 of 2009)	
70. (deleted by Legal Notice 206 of 2009)	
70A. (deleted by Legal Notice 206 of 2009)	
70B. (deleted by Legal Notice 206 of 2009)	
71. (deleted by Legal Notice 206 of 2009)	
72. (deleted by Legal Notice 206 of 2009)	
73. (deleted by Legal Notice 206 of 2009)	
74. (deleted by Legal Notice 206 of 2009)	
75. (deleted by Legal Notice 206 of 2009)	

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76. (deleted by Legal Notice 206 of 2009)
 77. (deleted by Legal Notice 206 of 2009)
 78. (deleted by Legal Notice 206 of 2009)
 79. (deleted by Legal Notice 206 of 2009)
 80. (deleted by Legal Notice 93 of 2003)

Musical Instruments

83. (a) For the playing of musical instruments and/or the use of loudspeakers and/or amplifiers in licensed premises, *per annum* 12.90
 (b) For the playing of musical instruments and/or the use of loudspeakers and/or amplifiers for any one day or part thereof 5.20

No fee shall be leviable in respect of a licence for the playing of loudspeakers forming an integral part of radio and television sets and enclosed in the cabinet thereof.

Non-Intoxicants Shops

84. (a) For a licence to keep a non-intoxicants shop. The fees fixed under Part II of this Schedule shall apply.
 (b) For the sale of non-intoxicants on a ferryboat, *per annum* 25.70
 85. For the sale of articles of food and/or non-intoxicant drinks from a movable stall or kiosk, for every period of three days or part thereof 25.70
 87. For a special extension on a specified day of the business hours of a non-intoxicants shop beyond 11 p.m. 2.60

Public Collections

92. To hold a public collection 2.60

Street Itinerant Vendors

93. To sell mineral water and non-alcoholic drinks and refreshments in specified places on certain occasions, for each specified day 1.16

Street refuse collector (private)

94. (a) To act as private street refuse collector, *per annum* .. 0.52
 (b) For a badge to be worn by a private street refuse collector 0.47

Stone

95. (a) To quarry and/or sell soft stone, *per annum* 768.70
 (b) To quarry and/or sell any hard stone derivative, *per annum* 768.70

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Vehicles for hire and carts for private use

96.	To let on hire an animal-drawn vehicle for the conveyance of persons or for the carriage of goods, <i>per annum</i>	1.16
97.	To keep a cart for private use, <i>per annum</i>	0.58
98.	For each plate to be fixed to an animal-drawn vehicle, other than a cart, or for each pair of plates to be fixed on a cart	0.55

Batching Plants

101.	To keep and operate a batching plant, <i>per annum</i>	2,562.40
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Supplementary Fees

106. Subsidiary licence: only one licence fee based on the annual rental value of licensed premises shall be leviable in respect of any premises.

Subsequent licences shall be issued as subsidiary ones:

	for the first issue of a subsidiary licence or for its renewal, unless it is incorporated in the principal licence, <i>per annum</i>	2.33
107.	For a taxidermist's licence, <i>per annum</i>	25.70

PART II**Rental Value Licences**

1. For a licence to keep a shop, stall, fixed kiosk, store, garage, workshop, factory, trading establishment, office, agency, lodging house, printing press, club, cinema, theatre, place of public entertainment or other place where wares, merchandise, commodities or other goods are manufactured and/or sold or where any trade, business, commercial activity, art, profession or calling is carried out there shall be charged a fee equivalent to the amount calculated on the rental value of the licensed premises at the rate mentioned in column 1 of Table A of this item, according to their respective category and locality, and subject to the minimum fee mentioned in column 2 of the said Table A.

TABLE A

<i>Locality A</i>	Column 1	Column 2
Category 1	8%	€582.34
Category 2	8%	€302.82
Category 3	8%	€186.35
Category 4	8%	€116.47
<i>Locality B</i>		
Category 1	7%	€465.87
Category 2	7%	€232.94
Category 3	7%	€139.76
Category 4	7%	€93.17
<i>Locality C</i>		

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Category 1	6%	€244.58
Category 2	6%	€116.47
Category 3	6%	€69.88
Category 4	6%	€46.59

Locality D

Category 1	5%	€116.47
Category 2	5%	€58.23
Category 3	5%	€46.59
Category 4	5%	€34.94

Locality A comprises:

Valletta	Republic Street between City Gate and St Christopher Street; Merchants Street between Victory Square and St Christopher Street
Bugibba and Qawra.....	This locality includes the area surrounded by - Toni Bajada Street (both sides); Mosta Road between Toni Bajada Street and Salini Coast; Road up to Pioneers Corps Road; Pioneers Corps Road; Qawra Road (inclusive of side streets found in the area) up to and including Bugibba Road till it meets with Toni Bajada Street near to and including the Gillieru Restaurant.
Paceville.....	i.e. the area known as Paceville surrounded by and including Spinola Road (both sides); that part of St George's Road between Spinola Road and St George's Bay (both sides); St George's Bay and the road leading from that Bay towards the Regional Road (both sides and side streets thereat); Dragonara Road.
St Julians.....	Spinola Square; St George's Road up to Spinola Road (including any side streets in the area).

Locality B comprises:

Valletta	St Paul's Street between Castille Place and St Christopher Street; Old Bakery Street between Ordinance Street and St Christopher Street; Zachary Street; Strait Street between Ordinance Street and St Nicholas Street; Victory Square; Old Treasury Street; St Frederick Street; Ordinance Street; South Street; Melita Street; Carts Street; St John's Street between St Ursula Street and West Street;
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St Lucia Street between St Ursula Street and West Street;
Old Theatre Street between St Ursula Street and Old Bakery Street;
Felix Street;
Archbishop Street between St Ursula Street and Old Bakery Street.

Hamrun..... St Joseph High Road.

Mellieha Ġorġ Borg Olivier Street;
Main Street.

Sliema..... Bisazza Street;
Bisazza Lane;
The Strand;
Tower Road;
St Anne Square;
Cathedral Street;
High Street between Tower Road and Għar il-Lembi Street;
Manwel Dimech Street between The Strand and St Helen Street;
Rudolph Street between Manwel Dimech Street and St James Street.

St Julians Ġorġ Borg Olivier Street.

Victoria, Gozo Pjazza Indipendenza;
Republic Street;
St Sabina Street;
St George's Square;
St Joseph Street;
Market Street;
Main Gate Street;
President J.F. Kennedy Square;
Fortunato Mizzi Street;
Sir Adrian Dingli Street.

Marsalforn, Gozo

Xlendi, Gozo

Locality C comprises:

Birkirkara Valley Road;
Mannarino Road;
Fleur-de-Lys Road;
Naxxar Road.

Birżebbuġa Pretty Bay;
St Edward Street between Pretty Bay and the Pier;
Bonnici Street;
Birżebbuġa Square.

Cospicua Gavino Gulia Square;
Paolino Vassallo Square;
Bormla Wharf;
St Paul Church Area.

Floriana St Anne Square;

	St Anne Street; Pope John XXIII Square.
Guardamangia	St Luke's Road/Triq il-Mimosa.
Gżira-Msida	The Strand; Testaferrata Street; Msida Sea-Front.
Marsascalea	Dun Tarcisio Agius Square; Marina Street; Salini Street; Mifsud Bonnici Square.
Mdina	the whole city.
Mosta	Eucharistic Congress Road; Constitution Street; Main Street between Rotunda Square and Grech Mifsud Alley.
Rabat	Main Street; The Saqqajja; Parish Square; L'Isle Adam Square; St Augustine Street; St Paul's Street; St Joseph Street.

St Paul's Bay

Locality D comprises:

Any other locality not shown under Locality A, B or C.

Category I refers to trading licences in respect of -

1. Radio, T.V., domestic appliances, office equipment, spares and high fidelity equipment.
2. Musical records, stereos, record players, tape recorders, cassettes and spare parts.
3. Importers and wholesalers.
4. Chemists, sale of perfumery and cosmetics.
5. Hairdressing salon.
6. Real estate agents, travelling and other agencies.
7. Local insurance companies (including agents of local and foreign insurance companies, brokers, operators registered as salesmen under the Insurance Business Act).
8. Advertising and public relations.
9. Financial institutions, banks, investment houses.
10. Antiques.
11. Jewellery, watches, clocks.
12. Engines and outboard motors.
13. Electrical and mechanical equipment.
14. Cars, vans, motorcycles, motor vehicles and spares.
15. Car, bus hire services and surplus garage.
16. Ornamental crystals.
17. Public bars for sale of wine, beer and spirits.
18. Brick and tile making.
19. Showrooms for the sale of furniture.

20. Showrooms for the sale of bathrooms and toilet accessories.
21. Any other object not specifically provided for, which in the opinion of the Commissioner of Police, should properly be classified under this category.

Category 2 refers to trading licences in respect of -

1. Catering and confectioneries.
2. Photographic equipment and spare parts.
3. Wearing apparel.
4. Furniture, carpentry, upholstery.
5. Ironmongery.
6. Glassware, earthenware, tableware.
7. Electricians and plumbers.
8. Souvenirs.
9. Motor vehicle repairs, sprayers, workshop garages, garage.
10. Footwear and leather goods.
11. Metal grades (industrial).
12. Petrol vendors.
13. Household goods and furnishing.
14. Launderers and dry cleaners.
15. Stationers and booksellers.
16. Farming and fishing equipment.
17. Toy sellers.
18. Drapery, carpets.
19. House remover, *burdnara*.
20. Any other object not specifically provided for which in the opinion of the Commissioner of Police should properly be classified under this category.

Category 3 refers to trading licences in respect of -

1. Factories.
2. Clubs.
3. Cinemas
4. Theatres
5. Places of public entertainment.
6. Offices.
7. Printing Presses.
8. Any other object not specifically provided for, which in the opinion of the Commissioner of Police, should properly be classified under this category.

Category 4 refers to trading licences in respect of -

1. Blacksmith, tinsmith.
2. Bazaar.
3. Kerosene vendors.
4. Grocers and greengrocers.
5. Fodder retailers.
6. Meatsellers.
7. Bakers and breadsellers.
8. Wine shop.

9. Tea and coffee (non-intoxicants) shops.
10. Any other object not specifically provided for, which in the opinion of the Commissioner of Police, should properly be classified under this category.

2 For any special extension of the closing time of places of public entertainment after 1 a.m. on each occasion, a fee of €23.29.

This fee shall be leviable irrespectively of any fee chargeable for the time extension in respect of any other licences prevailing on the premises.

Provided that the fee payable for licences in respect of the following trading categories shall be either as indicated in Table A or as stipulated hereunder, whichever is the highest:

- | | | |
|-------|---|-----------|
| (a) | real estate agency | €698.81 |
| (b) | local insurance companies (excluding agents of local and foreign insurance companies, brokers, operators registered as salesmen under the Insurance Business Act). | €931.75 |
| (c) | an advertising and/or public relations agency | €582.34 |
| (d) | a financial institution, a bank and investment house | €1,164.69 |
| (e) | a wedding hall or any other such place for the purpose of holding weddings or other receptions: | |
| (i) | where the capacity is under 200 persons | €349.41 |
| (ii) | where the capacity is over 200 persons but less than 500 | €582.34 |
| (iii) | where the capacity is over 500 persons | €931.75". |

PART XV

Amendment to the Registration of Decontrolled Dwelling Houses Regulations. S.L. 158.01

61. (1) This Part amends the Registration of Decontrolled Dwelling Houses Regulations and it shall be read and construed as one with the Registration of Decontrolled Dwelling Houses Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of regulation 3 of the Regulations.

62. The provisions of this article, which substitute sub-regulation (3) of regulation 3 of the Registration of Decontrolled Dwelling Houses Regulations (S.L. 158.01), have been implemented by means of Legal Notice 90 of 2015, which came into force on 1st January, 2015.

Amendment of regulation 14 of the Regulations.

63. The provisions of this article, which substitute sub-regulation (1) of regulation 14 of the Registration of Decontrolled Dwelling Houses Regulations (S.L. 158.01), have been implemented by means of Legal Notice 90 of 2015, which came into force on 1st January, 2015.

PART XVI

64. (1) This Part amends the Citizenship Regulations and it shall be read and construed as one with the Citizenship Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment to
the Citizenship
Regulations.
S.L. 188.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

65. The Third Schedule to the Regulations shall be substituted by the following:

Substitution of
the Third
Schedule to the
Regulations.

THIRD SCHEDULE
"FEES"

<i>Matters in which fee may be taken</i>	<i>Fee Payable</i>
1. Application for registration as a citizen of Malta, or for the grant of a certificate of naturalization	€38.50
2. Registration as a citizen of Malta, or grant of a certificate of naturalization	€77
3. Application for re-registration or re-naturalization as a citizen of Malta by a person who has already been registered or naturalized as a citizen of Malta -	
Additional fee on first re-registration or re-naturalization	€10.30
Additional fee on second re-registration or re-naturalization	€15.40
Additional fee on third re-registration or re-naturalization and so on, on the same rising scale	€20.50
4. Issue of a certificate under article 15 of the Maltese Citizenship Act	€25.70
5. Supply of a certified true copy or other copy of any registration or certificate referred to above	€7.70
6. Supply of a certificate of citizenship to a citizen of Malta	€12.90
7. Swearing an affidavit	€2.60
8. Taking an oath of allegiance	€2.60
9. Application for an inquiry under article 14(4) of the Maltese Citizenship Act.....	€51.30
10. Declaration of renunciation of citizenship of Malta	€12.90".

PART XVII

66. (1) This Part amends the Agricultural Leases Regulations and it shall be read and construed as one with the Proceedings in the Agricultural Leases Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment to
the
Agricultural
Leases
Regulations.
S.L. 199.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

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Substitution of
Tariff A of the
Schedule to the
Regulations.

67. Tariff A of the Schedule to the Regulations shall be substituted by the following:

"TARIFF A

Registry fees payable in the Rural Leases Control Board

- | | |
|---|-------|
| 1 For the filing of any claim | €40 |
| 2 For the filing of any reply | €25 |
| 3 For the filing of any application of appeal | €80 |
| 4 For the filing of an answer to an application of appeal | €50 |
| 5 The fees established in paragraphs 1 to 4 of this Tariff shall include the filing of all other acts of procedure and services (including but not limited to the filing of warrants for the examination of witnesses, the examination itself, recording fees, transcriptions and copies, the services of judicial assistants, decrees and declarations prior to definitive judgement, taxed bill of costs and copies of the judgement) required following the initiation of the cause through the said act up to and including final judgement but excluding any fees due for notification of the acts of procedure or any fees due to referees or experts appointed by the Board or any fees which the Board may be required to pay to third parties. | |
| 6 (1) No fee shall be levied for the filing of any note of admission of a claim provided that the claim is admitted in full and unconditionally before any contestation thereon. | |
| (2) Any counter-claim contained in any act of procedure shall be treated as if it is a new claim and the fees set out in paragraphs 1 to 4 shall be levied on the counter claim and the reply thereto. | |
| (3) The fees stated in paragraphs 1 to 4 shall also be due on the filing of any application to the Board to be permitted to file any statement of defence, answer or other act of procedure filed in reply to a claim and intended to contest, whether totally or partially, a claim made. | |
| 7 (1) For every notification of an act of procedure, including expenses incurred in the execution of such notification, the following fees shall be due: | |
| (i) registry fee | €6 |
| (ii) fee due to the executive officer effecting the service | €1.20 |

Provided that if service is to be effected outside normal working hours, the fees contained in this paragraph shall be increased by 100%.

(2) Notwithstanding anything contained in this Tariff if the service of any act is to be executed personally by an executive officer of the Board, in cases where the law permits that service be effected otherwise, the following additional fees shall be due, for each notification:

- | | |
|---|-----|
| (i) registry fee | €25 |
| (ii) fee due to the executive officer effecting the service | €7 |

(3) The fees established in sub-paragraph (2) shall not apply when service is to be effected personally by an executive officer of the Board in terms of any law, and in such cases the fees established in sub-paragraph (1) of this paragraph shall apply.

- | | |
|--|-----|
| 8 For any other act of procedure indicated in the Agricultural Leases (Reletting) Act but for which no fee is established in these Tariffs | €15 |
|--|-----|

Provided that fees for services not specifically provided for in this Tariff but provided for in other Tariffs contained in the Code of Organization and Civil Procedure shall be taxed according to those Tariffs.

- | | |
|--|------|
| 9 For the opening of the registry outside working hours: | |
| (i) registry fee | €120 |
| (ii) fee due to attending deputy registrar ... | €50 |
| (iii) fee due to each executive officer required to effect service | €35 |

- 10 (1) The Board may, when delivering judgement, order that the plaintiff or defendant in a cause pay increased costs to the Registrar of Courts of not less than €200 and not more than €650 if the Board deems that the act of procedure initiating the claim or the act of procedure in reply was frivolous or vexatious or that either of the parties has unnecessarily prolonged the proceedings and in such case such sum will not be recoverable from the other party.

No appeal shall lie from the decision of the Board.

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(2) The Board may, when delivering judgement, also refer to the Commission for the Administration of Justice the advocate of the plaintiff or of the defendant if the Board deems that the advocate is responsible, wholly or partly, for the frivolous or vexatious act of procedure or for prolonging the proceedings.

No appeal shall lie from the decision of the Board.

11 (1) All fees due shall be paid together with the filing of the relative act and the Registrar shall not accept for filing any act of procedure, which is not accompanied by the relative fee.

(2) The assessment of the Registrar on the amount of fees to be paid shall be final.

(3) In assessing the fees laid down in this Tariff no account shall be taken of any fraction of €1.

12 (1) The Registrar shall cause a taxed bill of costs to be kept in the file of each cause and shall immediately enter therein all payments made to him and all payments due to the advocates and legal procurators of the parties and the parties and their advocates and legal procurators shall have the right to a copy thereof at any time.

(2) Within one month of the delivery of the definitive judgement, the Registrar shall cause a final taxed bill of costs to be drawn up.

".

PART XVIII

Amendment of
the Fees
payable for
Residence
Permits and
Employment
Licences
Regulations.
S.L. 217.01

68. (1) This Part amends the Fees payable for Residence Permits and Employment Licences Regulations, and it shall be read and construed as one with the Fees payable for Residence Permits and Employment Licences Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
regulation 2 of
the Regulations.

69. Items 2 and 3 in the Table found in regulation 2 of the Regulations, shall be substituted by the following:

"2. Application and issue of a uniform residence permit, in terms of regulations 12(1) and 21 of the Immigration Regulations, for each year granted of part thereof €27.50

3. Application and issue of residence documentation issued to EU/EEA/Swiss nationals, members of their families and other family members, exercising their right of freedom of movement in Malta which -

- (a) residence permit or residence documentation has been lost, stolen, or destroyed €22.00
- (b) has been defaced €16.50".

PART XIX

70. (1) This Part amends the Control of Swimming Pools Regulations and it shall be read and construed as one with the Control of Swimming Pools Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment to the Control of Swimming Pools Regulations. S.L. 244.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

71. The provisions of this article, which substitute Schedule 1 of the Control of Swimming Pools Regulations, have been implemented by means of Legal Notice 72 of 2015, which came into force on 1st January, 2015.

Substitution of Schedule 1 to the Regulations.

PART XX

72. (1) This Part amends the Marriage Regulations and it shall be read and construed as one with the Marriage Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment to the Marriage Regulations. S.L. 255.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

73. The provisions of this article, which substitute regulation 2 of the Marriage Regulations (S.L. 255.01), have been implemented by means of Legal Notice 84 of 2015, which came into force on 1st January, 2015.

Substitution of regulation 2 of the Regulations.

PART XXI

74. (1) This Part refers to subsidiary legislation made under the Identity Card and Other Identity Documents Act, hereinafter in this Part referred to as "the principal Act".

Subsidiary legislation made under the Identity Card and Other Identity Documents Act. Cap. 258.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

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Promulgation of legal notice under the principal Act.

75. The provisions of this article, which promulgate a legal notice under the Identity Card and other Identity Documents Act (Cap. 258), have been implemented by means of Legal Notice 89 of 2015, which was published on 17th March, 2015.

PART XXII

Amendment to the Control of Tattooing Act. Cap. 270.

76. (1) This Part amends the Control of Tattooing Act and it shall be read and construed as one with the Control of Tattooing Act, hereinafter in this Part referred to as "the Code".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of article 6 of the principal Act.

77. Sub-article (4) of article 6 of the principal Act shall be substituted by the following:

"(4) No licence shall be granted or renewed unless a fee of twelve euro and ninety cents (€12.90), or such other fee as the Minister may from time to time prescribe, in respect of the grant and of every renewal thereof, has been paid to the Minister."

PART XXIII

Amendment of subsidiary legislation made under the Land Registration Act. Cap. 296.

78. This Part amends subsidiary legislation made under the Land Registration Act, and it shall be read and construed as one with the subsidiary legislation it amends.

Substitution of the Second Schedule to the Land Registration Rules. S.L.296.01

79. The provisions of this article, which substitute the Second Schedule to the Land Registration Rules, have been implemented by means of Legal Notice 88 of 2015, which came into force on 1st January, 2015.

Amendment of rule 3 of the Land Registration (Submission of Plans) Rules. S.L. 296.08

80. The provisions of this article, which amend sub-rule (3) of rule 3 of the Land Registration (Submission of Plans) Rules have been implemented by means of Legal Notice 87 of 2015, which came into force on 1st January, 2015 with the exception of rule 2(b) thereof which shall come into force on such date as the Minister may establish by notice in the Gazette.

PART XXIV

Amendments to the Social Security Act. Cap. 318.

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

(2) The provisions of this Part shall be deemed to have come into force on 1st January, 2015.

82. Article 2 of the principal Act shall be amended as follows: Amendment of article 2 of the principal Act.

(a) paragraph (xi) of the definition "Service Pension" shall be re-numbered as paragraph (xii) thereof, and immediately after paragraph (x) thereof there shall be added the following new paragraph:

"(xi) with effect from the 3rd January, 2015, for the purpose of calculating the rate of a pension under this Act, a service pension net of another two hundred euro (€200); and"; and

(b) in paragraph (c) of the definition "severely disabled person", immediately after the words "Muscular Dystrophy" there shall be added the words "Neuro Myelitis Optica".

83. In sub-article (3) of article 29 of the principal Act, for the words "as the degree of such bodily or mental impairment bears to 89%." there shall be substituted the words "as the degree of such bodily or mental impairment bears to 89%:" and immediately thereafter there shall be added the following new proviso: Amendment of article 29 of the principal Act.

"Provided that with effect from 6th January, 2015 persons certified to be suffering from mesothelioma in accordance with the provisions of the Fourth Schedule and who have reached pensionable age or are in receipt of a pension by virtue of article 26, are entitled to a Disablement Grant in accordance with the highest percentage degree of disability according to the provisions of Part II of the Third Schedule."

84. Article 30 of the principal Act shall be amended as follows: Amendment of article 30 of the principal Act.

(a) in paragraph (iii) of the proviso to sub-article (1) thereof, for the words "for the duration of such engagement." there shall be substituted the words "for the duration of such engagement;", and immediately thereafter there shall be added the following new paragraph:

"(iv) with effect from 1st January, 2015, a person in respect of whom sub-article (1) applies, who has not yet reached the age of 23 years, is obliged to participate in the Youth Guarantee Scheme under the supervision of the Ministry responsible for Employment.";

(b) in paragraph (vi) of the proviso to sub-article (6) thereof, for the words "set up for this purpose." there shall be substituted the words "set up for this purpose:" and immediately thereafter there shall be added the following new proviso to the above-mentioned paragraph:

"Provided that, notwithstanding the provisions of this sub-paragraph (vi), with effect from 1st January, 2015, where the head of household is a single parent with children under the age of 23 living in the same household, the said head of household shall not have to satisfy the requisite of being in receipt of Social Assistance for two years in the last three years;"

(c) immediately after the new proviso to paragraph (vi) of the proviso to sub-article (6) thereof, there shall be added the following new paragraph:

"(vii) with effect from 1st January, 2015, a person who is in receipt of Social Assistance for a minimum of three years in the three years preceding the claim and who contracts a marriage or a civil union with a person engaged in a gainful occupation, shall not forfeit the right for Social Assistance but will be entitled to 65% of the rate for the first year, 45% of the rate for the second year and 25% of the rate for the third year."; and

(d) immediately after sub-article (7) thereof, there shall be added the following new sub-article:

"(7A) (i) Notwithstanding the provisions of sub-article (7), with effect from 1st January, 2015, the head of household who is a single parent with children under the age of 23 living in the same household, will be able to participate in a gainful occupation and benefit from the provisions of sub-article (6)(vi), so however that the difference of 10% in the first year, 30% in the second year and 50% in the third year shall not be transferred to the Training Fund.

(ii) With effect from 1st January, 2015, where the child is over the age of one year, the head of household who is a single parent under the age of 23 and not engaged in a gainful occupation, is obliged to participate in the Youth Guarantee under the supervision of the Ministry responsible for Employment, in order to maintain the right for Social Assistance."

85. In paragraph (a) of sub-article (4) of article 59 of the principal Act, for the words "when it was last occupied by the pensioner;" there shall be substituted the words "when it was last occupied by the pensioner:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 59 of the principal Act.

"Provided that notwithstanding the provisions of this paragraph, with effect from 1st January, 2015, any salary that should be analogued with the wage/salary structure for Government employees, will be effected from the date of the company's closure or the post at the place of work ceased to exist; or".

86. In sub-article (1) of article 71 of the principal Act, immediately after the words "and has entered the eighth month of pregnancy" there shall be added the words "or a person adopting a child after the 1st January, 2015,".

Amendment of article 71 of the principal Act.

87. In the proviso to sub-article (1) of article 72 of the principal Act, for the words "on production of the said certificate from the Public Registry." there shall be substituted the words "on production of the said certificate from the Public Registry:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 72 of the principal Act.

"Provided further that, from 1st January 2015, when a claim follows the adoption of a child, both the first and the second payments shall be made on production of the certificate from the Public Registry confirming the said adoption.".

88. Immediately after sub-article (3) of article 85 of the principal Act there shall be added the following new sub-article:

Amendment of article 85 of the principal Act.

"(4) With effect from 1st January, 2015, persons who have reached pension age according to article 2, but have not yet reached the age of 75, who have retired from employment and are not in receipt of a Contributory Pension, but have paid between 50 and 259 social security contributions will be paid the sum of €100 per year whereas persons who paid more than 260 social security contributions will receive a payment of €200 per year.".

89. In sub-paragraph (ii) of the second proviso to sub-article (5) of article 116 of the principal Act, for the words "as indicated in Part II of the Tenth Schedule." there shall be substituted the words "as indicated in Part II of the Tenth Schedule:", and immediately thereafter there shall be added the following new proviso:

Amendment of article 116 of the principal Act.

"Provided further that, notwithstanding the

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provisions of this sub-article, with effect from 1st January, 2015, a person who has attained the age of 59 but not yet reached the age of 65 and who is engaged in a gainful occupation or a self-occupation, has the option to pay up to five years of arrears of Social Security Contributions at the value of the SA rate as per Part III of Schedule 10 during the year when the claim is made."

Amendment of
the Second
Schedule to the
principal Act.

90. In sub-paragraph (e) of paragraph 3 of Part V of the Second Schedule to the principal Act, for the words "under the Employment and Industrial Relations Act; and" there shall be substituted the words "under the Employment and Industrial Relations Act:", and immediately thereafter there shall be added the following new proviso:

"Provided that with effect from 1st January, 2015, entitlement for this pension shall not cease notwithstanding such person is gainfully occupied and the earnings from such gainful occupation exceed the National Minimum Wage; and".

PART XXV

Amendments to
the Duty Free
Shop
Regulations.
S.L. 337.43

91. (1) This Part amends the Duty Free Shops Regulations and it shall be read and construed as one with the Duty Free Shops Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of
regulation 3 of
the Regulations.

92. Sub-regulation (3) of regulation 3 of the Regulations shall be substituted by the following:

"(3) A fee of one thousand and two hundred and eighty-one euro and twenty cents (€1,281.20) *per annum* payable to the Comptroller shall be charged on the grant and every renewal of any licence issued under the provisions of these regulations:

Provided that where it is shown satisfactorily that the Police trading licence is less than one thousand and two hundred and eighty-one euro and twenty cents (€1,281.20) *per annum*, the amount of the fee chargeable under this regulation shall be equivalent to the amount of the Police trading licence."

PART XXVI

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

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

(2) The provisions of this Part, except articles 96, 97 and 98 (as far as it refers to the addition of sub-article (8) to article 32 of the principal Act), shall be deemed to have come into force on the 1st January, 2015.

(3) The provisions of articles 96 and 97 shall be deemed to have come into force on the 1st February, 2015.

94. In article 2 of the principal Act, the definition of "marketable security" shall be substituted by the following:

Amendment of article 2 of the principal Act.

" "marketable security" shall mean a holding of share capital in any company and any document representing the same;"

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

Addition of new article to the principal Act.

"Rules for the carrying out of the provisions of this Act.

22A.(1) The Minister responsible for finance may from time to time make rules generally for carrying out the provisions of this Act and for such matters as are authorised by this Act to be prescribed.

(2) Any guidelines, explanations or instructions relating to this Act or of the rules referred to in sub-article (1) contained in a publication or circular published by or under the authority of the Commissioner and distributed or made available to persons in general, shall be read and construed as one with such rules and shall have the same effect as the rules to the extent that such guidelines, explanations or instructions are not in conflict with this Act on the said rules or with guidelines, explanations or instructions published at a later date and to the extent that -

(a) they give a definition of any term or an interpretation of any provision contained in this Act or the rules;

(b) they determine the manner in which any provision of this Act or the rules is to be applied;

(c) they determine any matter which in accordance with this Act or the rules may be determined by or is subject to the approval or the discretion of the Commissioner."

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Addition of new
article to the
principal Act.

96. Immediately after article 25 of the principal Act there shall be added the following new article:

"Duty on every
policy of life
insurance.

25A. Notwithstanding the provisions of any other article in this Act, including articles 4 and 6, there shall be charged on every policy of life insurance, wherever such policy is executed or used and in respect of which article 25 does not make specific provision, a duty of ten cents for every euro or part thereof of the agreed yearly premium:

Provided that -

(a) the minimum duty chargeable under this article shall be eleven euro and sixty-five cents (€11.65);

(b) where the premium payable is less than eleven euro and sixty-five cents (€11.65), the minimum duty chargeable shall be reduced to ten *per centum* of the amount of premium so payable."

Amendment of
article 27 of the
principal Act.

97. Article 27 of the principal Act shall be amended as follows:

(a) for the words "article 25 does not make specific provision, a duty of ten cents for every euro or part thereof" there shall be substituted the words "articles 25 and 25A do not make specific provision, a duty of eleven cents for every euro or part thereof";

(b) in paragraph (a) of the proviso thereof, for the words "eleven euro and sixty-five cents (€11.65)" there shall be substituted the words "thirteen euro (€13)"; and

(c) in paragraph (b) of the proviso thereof, for the words "eleven euro and sixty-five cents (€11.65), the minimum duty chargeable shall be reduced to ten *per centum* of the amount of premium so payable" there shall be substituted the words "thirteen euro (€13), the minimum duty chargeable shall be reduced to eleven *per centum* of the amount of premium so payable".

Amendment of
article 32 of the
principal Act.

98. Immediately after article 32(6) of the principal Act, there shall be added the following new sub-articles:

"(7) Notwithstanding any other provisions of this Act, no duty shall be chargeable on a transfer of an undivided share of a

dwelling house, where the dwelling house was, immediately before the transfer, co-owned by two individuals and the transfer is made by one of the co-owners to the other:

Provided that this sub-article shall only apply where the co-owners had, for the purposes of sub-article (4)(a), declared in the deed of the acquisition of that property that they had acquired it for the purpose of establishing therein or constructing thereon their sole ordinary residence.

(8) Notwithstanding any other provisions of this Act, no duty shall be charged on a deed of partition of immovable property held in common where the real value of the share of the property assigned under the said deed to each co-owner is equal to the real value of the undivided share held by each co-owner before the partition:

Provided that where the real value of the share of the property assigned to a co-owner exceeds the real value of the undivided share held by such co-owner before the partition, duty shall be paid on such excess."

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

Addition of new article to the principal Act.

"Disability
Trusts and
Disability
Foundations.

35A. (1) No duty shall be levied upon the transfer of any immovable property to a disability trust or a disability foundation where all of the following conditions are met:

(i) the main beneficiary shall be the disabled person whereas the parents of the disabled person and/or the other beneficiaries of the disability trust or foundation shall be residual beneficiaries;

(ii) the trust instrument or the foundation deed shall state that the trustee of the foundation shall hold the immovable property or any sale proceeds thereof solely for the benefit of the disabled person during that person's lifetime, and that any income of the trust or foundation is to be used exclusively for the maintenance of the disabled person.

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(2) No duty shall be levied upon the transfer of any immovable property by a trustee of a disability trust or by a disability foundation to the beneficiaries of the disability trust or foundation and/or heirs of the disabled person following his death where the immovable property was, prior to the transfer whereby it becomes property of the disability trust or disability foundation, a dwelling house used as the ordinary residence of the parents of the disabled person and in which the disabled person resided during his lifetime up to his death:

Provided that such heirs are persons referred to in article 5(2)(e)(i) of the Income Tax Act in relation to the disabled person.

(3) For the purposes of this article, "disability trust" and "disability foundation" shall have the same meaning as in article 12(1)(z) of the Income Tax Act."

Amendment of
article 42 of the
principal Act.

100. Article 42 of the principal Act shall be amended as follows:

(a) immediately after sub-paragraph (ii) of paragraph (c) of sub-article (2) thereof, there shall be added the following new provisos:

"Provided that where the aforesaid immovable has been acquired from a group company and such transfer qualified for duty relief under article 32(6), the date of acquisition taken into account in determining whether the debt is registered within three months as aforesaid shall be the date when the immovable was acquired by the said group company:

Provided also that for the purpose of this paragraph, where the company has in issue any marketable securities consisting of shares which do not participate in any way in the profits of the company other than by way of a fixed rate of return, which resulted from a conversion of debt, other than a debt referred to in sub-paragraph (ii), such marketable securities shall be treated as a liability."; and

(b) sub-article (3) thereof shall be deleted.

101. In sub-article (2) of article 51 of the principal Act, for the words "point seven per cent (0.7%) per month or part thereof" there shall be substituted the words "point seven *per centum* (0.7%) for every thirty (30) days or part thereof".

Amendment of article 51 of the principal Act.

102. In the proviso to paragraph (a) of sub-article (4) of article 52 of the principal Act, for the words "the transferor in a transfer *inter vivos* and the transferee shall be liable to pay interest at the rate of point seven five *per centum* (0.75%) per month or part thereof", there shall be substituted the words "the transferee shall be liable to pay interest at the rate of point seven five *per centum* (0.75%) for every thirty (30) days or part thereof".

Amendment of article 52 of the principal Act.

103. In sub-article (4) of article 58 of the principal Act, the words "Notice of the Tribunal's decision, of the date thereof, and of any amendment to the assessment shall be sent to the Commissioner who shall cause a copy thereof to be served in the manner provided in article 61 to the person appealing, together with a notice informing such person of his rights under article 59" shall be deleted.

Amendment of article 58 of the principal Act.

PART XXVII

104. (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 110 and 116(b), (d) and (e) shall be deemed to have come into force on the 18th November, 2014.

(3) The provisions of articles 105, 107 to 109, 111 to 115, 116(a) and (c), and 117 shall be deemed to have come into force on the 1st January, 2015.

(4) The provisions of articles 106 and 118 shall be deemed to have come into force on the 1st March, 2015.

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

Amendment of article 2 of the principal Act.

(a) immediately after the definition "N3 motor vehicle" there shall be added the following new definition:

Cap. 252. " "national holidays" means such national holidays as established in the National Holidays and Other Public Holidays Act;"

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(b) immediately after the definition "public passenger transport service" there shall be added the following new definition:

Cap. 252. " "public holidays" means such public holidays as established in the National Holidays and Other Public Holidays Act;"

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

" "vehicle hire undertaking" means any undertaking established in Malta or in another Member State which is duly licensed under the laws of Malta of another Member State to operate the business of vehicle hire or leasing services;"

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

" "vintage vehicle" means an authentic and genuine vehicle with an age of thirty years or more (to be reckoned from the date of manufacture), as certified by the vintage vehicle classification committee, which is kept in a state which is as close as possible to its original state as produced by the manufacturer and which respects the spirit of classic and vintage vehicle preservation;" and

(e) the definition "vintage vehicle classification committee" shall be substituted by the following:

" "vintage vehicle classification committee" means a committee appointed by the Authority comprising a chairperson and three members, all of whom possessing the necessary technical competence, whose function shall be -

(a) to determine whether a vehicle should be classified as a vintage vehicle;

(b) to determine whether a vintage vehicle is fifty years or older (to be reckoned from the date of manufacture); and

(c) to calculate the registration value of any such vehicle for the purpose of calculating the registration tax payable on such vehicle, if applicable;"

106. Article 3 of the principal Act shall be amended as follows: Amendment of article 3 of the principal Act.

(a) the current article shall be renumbered as sub-article (1) thereof; and

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

"(2) There shall also be charged and levied by the Authority on account of the Government a registration tax and a circulation permit fee as specified in this Act in respect of -

(a) motor vehicles hired or leased from a vehicle hire undertaking licensed in another Member State which are brought into Malta under a contract of lease or hire by a person residing in Malta for a period which exceeds thirty days to be reckoned from the date of arrival of the said motor vehicle in Malta; and

(b) motor vehicles hired or leased from a vehicle hire undertaking licensed in another Member State which are brought into Malta under a contract of lease or hire by any person other than a person residing in Malta and which does not qualify under any of the exemptions or concessions specified in article 18 or, in the event that such motor vehicles qualify for such an exemption, following the expiry of the period for which such motor vehicles have been exempt [together with the period stipulated in article 4(4)] if such motor vehicles continue to be used on the road in Malta after the expiry of such period:

Provided that the provisions of this article and of article 4 regulating motor vehicles brought into Malta from another Member State under a contract of lease or hire shall only apply to motor vehicles which are not used for hire or reward.

(3) With regard to motor vehicles specified in sub-article (2), the registration tax payable shall be as follows:

(a) where the contract of lease or hire expires prior to the lapse of four years to be reckoned from

the date of arrival of the said motor vehicle in Malta, where such motor vehicle is brought into Malta by a person residing in Malta or by any person other than a person residing in Malta in such cases where none of the exemptions or concessions specified in article 18 apply, at the rate or in the amount specified in the First Schedule or the Second Schedule, as the case may be, which shall be applied at the percentage rates specified in the Fifth Schedule:

Provided that, with regard to motor vehicles brought into Malta from another Member State by any person other than a person residing in Malta which qualify under any of the exemptions or concessions specified in article 18 and which continue to be used on the road in Malta after the expiry of the period for which they have been exempt, the period is to be reckoned from the date of expiry of the exemption or concession, as the case may be;

(b) where the contract of lease or hire expires after the lapse of four years to be reckoned from the date of arrival of the said motor vehicle in Malta, where such motor vehicle is brought into Malta by a person residing in Malta or by any person other than a person residing in Malta in such cases where none of the exemptions or concessions specified in article 18 apply, at the full rate or in the amount specified in the First Schedule or the Second Schedule, as the case may be:

Provided that, with regard to motor vehicles brought into Malta from another Member State by any person other than a person residing in Malta which qualify under any of the exemptions or concessions specified in article 18 and which continue to be used on the road in Malta after the expiry of the period for which they have been exempt, the period is to be reckoned from the date of expiry of the exemption; and

(c) where the contract of lease or hire expires prior to the lapse of four years to be reckoned from the date of arrival of the said motor vehicle in Malta and such motor vehicle is brought into Malta

by a person residing in Malta or by any person other than a person residing in Malta in such cases where none of the exemptions or concessions specified in article 18 apply, in the event that such contract of lease or hire is extended for a further period which does not, when added to the period during which the vehicle was already being used on the road in Malta, exceed four years from the date when such motor vehicle was first brought into Malta, applicant shall pay a further sum by way of registration tax for the period for which the contract of lease or hire has been extended in terms of the Fifth Schedule, less the amount of registration tax already paid when the vehicle was first brought into Malta:

Provided that, in the event that the contract of lease or hire is extended following the expiration or termination of the first extension, for whatsoever period, the registration tax payable shall be at the full rate or in the amount specified in the First Schedule or the Second Schedule, as the case may be, less the amount of registration tax already paid when the vehicle was first brought into Malta.

(4) (a) With regard to the case specified in sub-article (3)(a), where the contract of lease or hire is terminated prior to the expiration of the term on the basis of which the registration tax had been calculated and the said motor vehicle is taken out of Malta, the person who had paid the registration tax, or his authorised assignee, shall be entitled to a refund of a sum equivalent to the nominal amount of residual registration tax applicable to the said motor vehicle at the rate or in the amount as specified in the Fifth Schedule.

(b) With regard to the case specified in sub-article (3)(b), when the contract of lease or hire expires, or is terminated prior to the lapse of the term stipulated in the said contract, and the motor vehicle is taken out of Malta, the person who had paid the registration tax, or his authorised assignee, shall be entitled to a refund of a sum equivalent to the nominal amount of residual registration tax applicable to the said motor vehicle at the rate or in the amount as specified in the Fifth Schedule.

(c) With regard to the case specified in sub-

article (3)(c), where the contract of lease or hire as extended, expires, or is terminated prior to the term stipulated in the said contract, and the motor vehicle is taken out of Malta, the person who had paid the registration tax, or his authorised assignee, shall be entitled to a refund of a sum equivalent to the nominal amount of residual registration tax applicable to the said motor vehicle at the rate or in the amount as specified in the Fifth Schedule.

(d) Upon the exportation and deregistration of a motor vehicle which had been registered in Malta by a vehicle hire undertaking established in Malta, being a motor vehicle which had been used solely and exclusively for the purpose of leasing or hire, such vehicle hire undertaking may apply with the Authority for a refund equivalent to the nominal amount of residual registration tax applicable to the said motor vehicle at the rate or in the amount as specified in the Fifth Schedule.

(5) With regard to the motor vehicles specified in sub-article (2)(a) and (b), where the contract of lease or hire expires or is terminated prior to the lapse of four (4) years from the date when such motor vehicle was first brought into Malta, and the motor vehicle is not taken out of Malta but continues to be used on the road in Malta by a person residing in Malta or by any person other than a person residing in Malta in such cases where none of the exemptions or concessions specified in article 18 apply, not being the person who had originally brought the said motor vehicle into Malta from another Member State under a contract of lease or hire, such person who shall continue to use the said motor vehicle on the road in Malta under a new contract of lease or hire from a vehicle hire undertaking licensed in another Member State shall pay a sum, by way of registration tax, for the period for which the said person has taken the said motor vehicle under a contract of lease or hire in terms of the Fifth Schedule, less the amount of registration tax already paid when the vehicle was first brought into Malta or when registration tax was once again paid on the said motor vehicle in the event that the said motor vehicle continued to be used on the road in Malta under a new contract of lease or hire from a vehicle hire undertaking licensed in another Member State, as the case may be:

Provided that, in the event that the total period of time for which a motor vehicle brought into Malta continues to be used on the road in Malta under contracts of lease or hire taken out from a vehicle hire undertaking licensed in another Member State exceeds four years, upon the final registration which will extend the period for which such motor vehicle shall be used on the road in Malta beyond four years, registration tax shall be charged at the full rate or in the amount specified in the First Schedule or the Second Schedule, as the case may be, less the amount of registration tax already paid when the vehicle was first brought into Malta or when registration tax was once again paid on the said motor vehicle in the event that the said motor vehicle continued to be used on the road in Malta under a new contract of lease or hire from a vehicle hire undertaking licensed in another Member State, as the case may be."

107. Article 4 of the principal Act shall be substituted by the following:

Substitution of article 4 of the principal Act.

"4. Every person who imports or brings a motor vehicle into Malta, every person residing in Malta who brings into Malta a motor vehicle from another Member State under a contract of lease or hire for a period which is subject to the payment of registration tax in terms of article 3(2) and every person who manufactures a motor vehicle in Malta shall, by not later than the first working day following the arrival of the motor vehicle into Malta or following its manufacture, give notice of such importation, bringing in or manufacture to the Authority in such manner as the Authority may from time to time direct, or as may be prescribed by regulations."

108. In sub-article (1) of article 6 of the principal Act, for the words "not registered in Malta" there shall be substituted the words "not registered in Malta, including such motor vehicles brought into Malta from another Member State under a contract of lease or hire which are subject to the payment of a registration tax in terms of article 3(2)".

Amendment of article 6 of the principal Act.

109. Article 8 of the principal Act shall be amended as follows:

Amendment of article 8 of the principal Act.

(a) sub-articles (3) to (5) thereof shall be renumbered as sub-articles (8) to (10) respectively; and

(b) immediately after sub-article (2) thereof there shall be added the following new sub-articles:

"(3) In respect of motor vehicles which are brought into Malta having been leased or hired from another Member State which are subject to the payment of a registration tax in terms of article 3(2), the registration tax payable shall be as provided in article 3(3).

(4) M1 motor vehicles with CO₂ emission levels equal to or higher than 221g/km (and having an emission level equivalent to the latest European Standard or latest European Standard minus one) and motor cycles with an engine capacity equal to or higher than 801cc which are to be registered for the first time with the Authority in terms of this Act may be registered to be used on the road in Malta solely and exclusively on Saturdays, Sundays, national holidays and other public holidays.

Registration tax on the said M1 motor vehicles and motor cycles shall be charged at the rate established in the Second Schedule to this Act.

(5) A circulation licence fee shall be due on the licensing of M1 motor vehicles and motor cycles registered in terms of sub-articles (3) and (4) at the full rate specified in the Fourth Schedule and every year thereafter.

(6) Where a motor vehicle registered in terms of sub-article (4) is used on the road on any day other than Saturdays, Sundays, national holidays or other public holidays the registered owner of the said vehicle -

(a) shall immediately pay the full amount of registration tax which was due on the date of registration of the said vehicle were the vehicle to be registered to be used on the road on any day of the week, less the amount of registration tax already paid when the vehicle was registered if that was the case, and

(b) shall be liable to the penalties provided for in article 21(1).

(7) Where the Authority receives a request for the use of a vehicle registered in terms of the provisions of sub-article (4) not to remain limited only to Saturdays, Sundays, national holidays and public holidays, the Authority shall determine the value of that vehicle for the purpose of calculating the registration tax payable thereon and the

registered owner or purchaser, as the case may be, shall pay sixty per cent of the amount of tax determined. The provisions of article 9(2) shall apply *mutatis mutandis* for the purpose of determining the value of the said vehicle at the time of valuation."

110. In sub-article (5) of article 11A of the principal Act, for the words "shall be payable to the Authority" there shall be substituted the words "shall be payable by the Authority".

Amendment of article 11A of the principal Act.

111. Article 18 of the principal Act shall be amended as follows:

Amendment of article 18 of the principal Act.

(a) sub-article (1) thereof shall be amended as follows:

(i) in sub-paragraph (iii) of paragraph (a) thereof, for the words "identification document; and" there shall be substituted the words "identification document or has not been issued with a residence permit in terms of the Immigration Act; and";

(ii) in the definition "private vehicle" in the proviso after sub-paragraph (iv) of paragraph (a) thereof, immediately after the words "a motor home" there shall be added the words "or an N1 motor vehicle";

(iii) in paragraph (b) thereof, immediately after the words "any M1 motor vehicle" there shall be added the words "or N1 motor vehicle";

(iv) in paragraph (c) thereof, immediately after the words "any M1 motor vehicle" there shall be added the words "or N1 motor vehicle";

(v) in paragraph (e) thereof, for the words "as amended; and" there shall be substituted the words "as amended;";

(vi) in paragraph (f) thereof, the words "as amended." shall be substituted by the words "as amended; and"; and

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

"(g) with the exception of such vehicles falling under paragraphs (e) and (f), any motor vehicle registered in another country which is used

by a person who has his normal residence in Malta for a period of not more than thirty consecutive calendar days which are to be reckoned from the date of arrival of such vehicle in Malta:

Provided that, upon arrival of the vehicle in Malta, that person shall notify the Authority and obtain, upon payment of the relative fee, a temporary circulation permit which allows the use of such vehicle in Malta for a maximum period of thirty consecutive calendar days:

Provided further that, in the event that such motor vehicle registered in another country is used once again in Malta by a person who has his normal residence in Malta prior to the lapse of three hundred and sixty-five days to be reckoned from the previous date of arrival of such vehicle in Malta, such motor vehicle shall be subject to the payment of registration tax in terms of this Act."; and

(b) sub-article (3) thereof shall be deleted.

Amendment of
article 21 of the
principal Act.

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

(a) sub-article (1) thereof shall be amended as follows:

(i) in paragraph (b) thereof, immediately after the words "or article 10(1)" there shall be added the words "or article 18(1)(g)";

(ii) in paragraph (g) thereof, for the words "the registration certificate," there shall be substituted the words "the registration certificate; or";

(iii) immediately after paragraph (g) thereof there shall be added the following new paragraphs:

"(h) without the authorisation of the Authority or in violation of any condition under which such authorisation may have been granted, uses or allows to be used a vintage vehicle for any use other than a private use; or

(i) makes use of an M1 motor vehicle or a motor cycle which has been registered with the

Authority for use on the road in Malta solely and exclusively on Saturdays, Sundays, national holidays and other public holidays on any other day; or

(j) being a person who has his normal residence in Malta, fails to notify the Authority of the arrival of a vehicle registered in another country which he intends to use on the road in Malta for a period of not more than thirty consecutive calendar days; or

(k) being a person who has his normal residence in Malta, fails to obtain from the Authority a temporary circulation permit for the use in Malta of a vehicle registered in another country for a maximum period of thirty consecutive calendar days; or

(l) being a person who has his normal residence in Malta, continues to make use of a vehicle registered in another country after the expiration of the temporary circulation permit issued by the Authority; or

(m) being a person who has his normal residence in Malta, makes use of a motor vehicle registered in another country for which a temporary circulation permit for use on the road in Malta has been issued by the Authority prior to the lapse of three hundred and sixty-five days to be reckoned from the previous date of arrival of such motor vehicle in Malta; or

(n) being a person who has his normal residence in Malta, fails to notify the Authority of the arrival of a vehicle registered in another country which he intends to use on the road in Malta; or

(o) with the intent to evade the registration tax due or which may become due, fails to give any notice which he may be required to give in terms of article 4, article 10(1) or article 18(1)(g) or gives in any such notice or in any statement submitted to the Authority for the purposes of this Act information which he knows to be incorrect or

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incomplete in any material respect,"; and

(b) in sub-article (4) thereof, for the words "within twenty days following the motor vehicle's arrival" there shall be substituted the words "within thirty days following the motor vehicle's arrival"; and for the words "twenty days notwithstanding" there shall be substituted the words "thirty days notwithstanding".

Amendment of
article 23 of the
principal Act.

113. In paragraph (b) of sub-article (1) of article 23 of the principal Act, immediately after the words "in terms of" there shall be added the words "article 3(4) and".

Addition of new
article to the
principal Act.

114. Immediately after article 24 of the principal Act, there shall be added the following new article:

"Vintage
vehicles.

25. (1) The owner of a motor vehicle with an age of thirty years or older to be reckoned from the date of manufacture may, upon payment of the fee established by the Authority, apply to the vintage vehicle classification committee on the prescribed form in order for such motor vehicle, whether it has already been registered in Malta or whether it has been imported or brought into Malta but has not as yet been registered in Malta, to be classified as a vintage vehicle.

(2) To be classified as a vintage vehicle, a motor vehicle must satisfy the following requirements:

(a) the motor vehicle must have an age of thirty years or more to be reckoned from the date of manufacture;

(b) the motor vehicle must be in a state which is as close as possible to its original state as produced by the manufacturer; and

(c) the motor vehicle must have been kept in a state which respects the spirit of vintage vehicle preservation.

(3) The vintage vehicle classification committee shall examine each application in order to determine whether such motor vehicle satisfies the requirements established in sub-article (2).

(4) In the event that the vintage vehicle classification committee feels that it requires any additional information, clarifications and, or documentation from the applicant prior to making its final determination on the application, it shall request the applicant to give such additional information and, or documentation and to make any clarifications as may be requested and shall then proceed to determine the application by withholding it or rejecting it.

(5) Vintage vehicles which are older than fifty years shall be exempt from the payment of registration tax when they are registered for the first time in Malta.

(6) Where a motor vehicle is classified as a vintage vehicle, the vintage vehicle classification committee shall also establish the age of the vintage vehicle in order to determine whether it benefits from the exemption stipulated in sub-article (5).

(7) Where a newly-imported motor vehicle which has not as yet been registered in Malta is classified as a vintage vehicle, the vintage vehicle classification committee shall also determine the registration value of any such vehicle for the purpose of calculating the registration tax payable on such a vehicle.

(8) The registration value of any such vehicle for the purpose of calculating the registration tax, shall be based on -

(a) the invoice value, or

(b) the average market value of identical, equivalent, or similar motor vehicles on the international market when the invoice value is deemed by the committee to be unreasonably low.

(9) Any person who feels aggrieved by a decision given by the vintage vehicle classification committee to refuse his application for the classification of his motor vehicle as a vintage vehicle may file an appeal from the said decision to the Administrative Review Tribunal within twenty-one days from the date when the decision is communicated to that person.

(10) In the case of a motor vehicle which is already registered in Malta for which an application to be classified as a vintage car is refused, the owner, in the event that he feels aggrieved by such a decision and elects to file an appeal, may continue to use the said motor vehicle on the road in Malta upon payment of the relative circulation licence fee in terms of this Act:

Provided that, in the event that the applicant's appeal is upheld, the Authority shall refund the applicant any excess circulation licence fee by not later than thirty days from the date of the Tribunal's decision.

(11) In the case of a newly-imported motor vehicle which has not as yet been registered in Malta with regards to which an application to be classified as a vintage vehicle is refused by the vintage vehicle classification committee, the owner, in the event that he feels aggrieved by such a decision and elects to file an appeal, shall pay the Authority a fee of two hundred and thirty-five euro (€235) for the provisional registration of the said motor vehicle. The said motor vehicle shall not be used on the road in Malta prior to the determination of the appeal and the regular registration of the said motor vehicle in Malta.

(12) Where the Administrative Review Tribunal revokes a decision given by the vintage vehicle classification committee to refuse an application for the classification of a motor vehicle as a vintage vehicle, the Authority shall proceed to register such motor vehicle as a vintage vehicle.

(13) With regards to newly-imported vehicles which have not as yet been registered in Malta, registration tax, if applicable, shall be calculated on the basis of the registration value which shall be established by the vintage vehicle classification committee:

Provided that should the applicant feel aggrieved by the amount of registration tax charged by the Authority on the basis of the registration value established by the vintage vehicle classification committee, such person may file an appeal to the Administrative Review Tribunal and the provisions of sub-articles (15) and (16) of this article shall apply *mutatis mutandis*.

(14) The sum of two hundred and thirty-five euro (€235) paid by an applicant in terms of sub-article (11) shall be deducted from the amount of registration tax payable to the Authority where registration tax is due. In the event that no registration tax is applicable, the Authority shall refund the applicant the said sum of two hundred and thirty-five euro (€235) by not later than thirty days from the date of the Tribunal's decision.

(15) Any person may appeal from the amount of registration tax charged by the Authority on the basis of the registration value determined by the vintage vehicle classification committee within twenty-one days from the date in which that amount is communicated to that person.

(16) All appeals under this article shall be made to the Administrative Review Tribunal in accordance with the procedure laid down under the Administrative Justice Act and regulations made thereunder.

(17) Where, in the event of an appeal lodged from the registration tax charged, the Tribunal decides that the amount due in respect of registration tax is less than the amount paid, the Authority shall, within ninety days from such decision, refund to the appellant, on account of the Government the amount overpaid by the appellant concerned.

(18) Where the Tribunal determines that the amount due in respect of the registration tax is more than the amount paid, the appellant concerned shall pay the Authority on account of the Government the amount underpaid within ninety days from such decision.

(19) Where the Tribunal confirms a decision of the vintage vehicle classification committee to refuse an application for a newly-imported motor vehicle to be classified as a vintage vehicle, the applicant may, in his absolute discretion, either -

(a) pay the amount of registration tax which shall be applicable to the said motor vehicle in terms of this Act, and in this case the sum of two hundred and thirty-five euro (€235) paid by the applicant in terms of sub-article (11) shall be deducted from the amount due, or

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(b) transfer the said vehicle to an authorised treatment facility in accordance with the Environment and Development Planning Act and regulations made thereunder and present to the Authority the certificate of destruction issued by the facility relative to the said vehicle, or

(c) export or re-export the said motor vehicle from Malta by not later than thirty days from the date of the decision given by the Tribunal, and where the applicant opts to export or re-export the said vehicle, the Authority shall refund him the sum of two hundred and thirty-five euro (€235) paid in terms of sub-article (11) by not later than thirty days from the date when the applicant provides the Authority with documentary proof showing that the said motor vehicle has been exported or re-exported.

(20) Interest at eight *per centum per annum* shall be paid to the applicant by the Authority where it fails to comply with sub-article (17), or by the appellant to the Authority where he fails to comply with sub-article (18).

(21) Vintage vehicles may be used solely and exclusively for private use:

Provided that vintage vehicles may occasionally be used for purposes other than private use in one-off and exceptional activities and occasions for which no vehicle other than a vintage vehicle may be used:

Provided further that in order for vintage vehicles to be used for any purpose other than private use in such one-off and exceptional activities and occasions, the prior written authorisation of the Authority shall be obtained, which authorisation shall be given or withheld in the Authority's absolute discretion."

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

Amendment of the First Schedule to the principal Act.

(a) for the words "[Article 6]" there shall be substituted the words "[Articles 3, 6, 8, 17A]";

(b) for the words "2011 to 2014" in the fifth column of the table showing the different euro standards under the tax rate formula, there shall be substituted the words "2011 to 2017"; and

(c) in Category C thereof, for the words "classic, vintage and veteran goods vehicles for private use", in the Title thereof, there shall be substituted the words "vintage Category N vehicles for private use", and for the words "classic, vintage and veteran vehicles certified authentic", wherever they appear, there shall be substituted the words "vintage vehicles certified authentic".

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

Amendment of the Second Schedule to the principal Act.

(a) for the words "[Article 6]" there shall be substituted the words "[Articles 3, 6, 8, 17A, 18]";

(b) Category D thereof shall be substituted by the following:

"Category D: Quad bikes to be used on the road

Engine capacity	
Not exceeding 250cc	cc x RV x 0.085%
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.090%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.095%
Exceeding 800cc	cc x RV x 0.10%
Electric operated quad bikes	RV x 1.71%

";

(c) in the tax rate formula thereof, immediately after paragraph (5) there shall be added the following new paragraph:

"(6) For M1 motor vehicles with CO₂ emission levels equal to or higher than 221g/km (and having an emission level equivalent to the latest European Standard or latest European Standard minus one) and motor cycles with an engine capacity equal to or higher than 801cc which are to be registered for use on the road in Malta solely and exclusively on Saturdays, Sundays, national holidays and other public holidays, the rate of registration tax payable shall be forty per cent of the full rate payable in terms of this Schedule. A minimum level of registration tax equal to €2,000 for M1 vehicles and €1,000 for motor cycles will be applicable to both new and used vehicles being registered in accordance with article 8(4).";

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

(i) for the words "Classic, vintage and veteran M vehicles and motor cycles for private use" there shall be substituted the words "Vintage Category M vehicles and motor cycles for private use", and for the words "(classic, vintage or veteran vehicles)", wherever they appear, shall be deleted; and

(ii) item 4 thereof shall be substituted by the following:

"4. Vintage motor cycles for private use with an age of 30 years or over but less than 50 years from date of manufacture certified authentic by the vintage vehicle classification committee with an engine capacity:

1.111.023	4.1 not exceeding 50cc	0%
1.112.033	4.2 exceeding 50cc but not exceeding 125cc	0%
1.112.043	4.3 exceeding 125cc but not exceeding 250cc	0%
1.113.003	4.4 exceeding 250cc but not exceeding 500cc	21%
1.114.003	4.5 exceeding 500cc but not exceeding 800cc	21%
1.115.003	4.6 exceeding 800cc	21%";

and

(e) immediately after Category H thereof, there shall be added the following new category:

"Category I: vehicles used in enclosed areas

Category M motor vehicles used within
enclosed areas, such as dock areas or airports
or seaports 0%."

117. 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 ₂	€	€	€	€	€	€	€	€
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	125	125	125	125	125	153	166	181
More than 130g/km up to and including 140g/km	140	140	140	140	140	170	185	202
More than 140g/km up to and including 150g/km	160	160	160	160	160	195	213	232
More than 150g/km up to and including 180g/km	205	205	205	205	205	250	273	297
More than 180g/km up to and including 220g/km	275	275	275	275	275	338	369	403
More than 220g/km up to and including 250g/km	375	375	375	375	375	463	506	554
More than 250g/km	525	525	525	525	525	650	713	781

Year	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
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	198	216	236	259	283	310	339	
More than 130g/km up to and including 140g/km	220	240	262	286	312	342	374	
More than 140g/km up to and including 150g/km	253	276	302	330	361	395	433	
More than 150g/km up to and including 180g/km	324	354	387	424	463	507	556	
More than 180g/km up to and including 220g/km	441	483	528	579	634	695	762	
More than 220g/km up to and including 250g/km	607	666	730	800	878	963	1,057	
More than 250g/km	857	940	1,032	1,125	1,125	1,125	1,125	

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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 ₂	€	€	€	€	€	€	€	€
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	125	125	125	125	125	153	166	181
More than 130g/km up to and including 140g/km	140	140	140	140	140	170	185	202
More than 140g/km up to and including 150g/km	160	160	160	160	160	195	213	232
More than 150g/km up to and including 180g/km	205	205	205	205	205	250	273	297
More than 180g/km up to and including 220g/km	275	275	275	275	275	338	369	403
More than 220g/km up to and including 250g/km	375	375	375	375	375	463	506	554
More than 250g/km	525	525	525	525	525	650	713	781

Year	8	9	10	11	12	13	14+
CO ₂	€	€	€	€	€	€	€
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	198	216	236	259	283	310	339
More than 130g/km up to and including 140g/km	220	240	262	286	312	342	374
More than 140g/km up to and including 150g/km	253	276	302	330	361	395	433
More than 150g/km up to and including 180g/km	324	354	387	424	463	507	556
More than 180g/km up to and including 220g/km	441	483	528	579	634	695	762
More than 220g/km up to and including 250g/km	607	666	730	800	878	963	1,057
More than 250g/km	857	940	1,032	1,125	1,125	1,125	1,125

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 ₂	€	€	€	€	€	€	€	€
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	131	131	131	131	131	159	174	190
More than 130g/km up to and including 140g/km	146	146	146	146	146	178	193	211
More than 140g/km up to and including 150g/km	167	167	167	167	167	204	222	242
More than 150g/km up to and including 180g/km	214	214	214	214	214	261	285	311
More than 180g/km up to and including 220g/km	288	288	288	288	288	353	386	422

More than 220g/km up to and including 250g/km	393	393	393	393	393	484	530	581
More than 250g/km	550	550	550	550	550	681	747	819

Year	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
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	207	226	248	271	296	324	355	
More than 130g/km up to and including 140g/km	230	251	274	299	327	358	391	
More than 140g/km up to and including 150g/km	265	289	316	346	378	414	453	
More than 150g/km up to and including 180g/km	339	371	405	444	485	531	582	
More than 180g/km up to and including 220g/km	462	505	553	606	664	728	799	
More than 220g/km up to and including 250g/km	636	698	765	839	920	1,010	1,108	
More than 250g/km	898	986	1,082	1,150	1,150	1,150	1,150	

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 ₂	€	€	€	€	€	€	€	€
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	136	136	136	136	136	167	182	198
More than 130g/km up to and including 140g/km	152	152	152	152	152	185	202	220
More than 140g/km up to and including 150g/km	174	174	174	174	174	213	232	253
More than 150g/km up to and including 180g/km	223	223	223	223	223	273	298	325
More than 180g/km up to and including 220g/km	301	301	301	301	301	370	404	442
More than 220g/km up to and including 250g/km	411	411	411	411	411	507	556	609
More than 250g/km	576	576	576	576	576	714	783	859

Year	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
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	217	237	259	284	310	340	372	
More than 130g/km up to and including 140g/km	240	262	286	313	342	374	410	
More than 140g/km up to and including 150g/km	277	302	331	362	396	434	475	
More than 150g/km up to and including 180g/km	355	388	425	464	508	557	610	

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More than 180g/km up to and including 220g/km	484	529	580	635	696	764	837	
More than 220g/km up to and including 250g/km	667	731	802	880	965	1,059	1,162	
More than 250g/km	942	1,034	1,135	1,175	1,175	1,175	1,175	

Diesel-engined with particulate matters exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO ₂	€	€	€	€	€	€	€	€
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	142	142	142	142	142	174	190	208
More than 130g/km up to and including 140g/km	159	159	159	159	159	194	211	230
More than 140g/km up to and including 150g/km	182	182	182	182	182	223	243	265
More than 150g/km up to and including 180g/km	233	233	233	233	233	285	312	340
More than 180g/km up to and including 220g/km	314	314	314	314	314	387	423	463
More than 220g/km up to and including 250g/km	430	430	430	430	430	531	582	638
More than 250g/km	604	604	604	604	604	749	821	900

Year	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
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	227	248	271	297	325	356	390	
More than 130g/km up to and including 140g/km	251	274	300	328	358	392	429	
More than 140g/km up to and including 150g/km	290	317	346	379	415	454	498	
More than 150g/km up to and including 180g/km	372	406	444	486	533	583	639	
More than 180g/km up to and including 220g/km	506	555	608	666	730	800	878	
More than 220g/km up to and including 250g/km	699	767	841	922	1,012	1,111	1,219	
More than 250g/km	988	1,084	1,190	1,225	1,225	1,225	1,225	

";

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

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	90	90	90	90	90	90	90	101
Class 2 (more than 1300cc up to and including 1449cc)	120	120	120	120	120	120	120	134
Class 3 (more than 1449cc up to and including 1500cc)	135	135	135	135	135	135	135	151
Class 4 (more than 1500cc up to and including 1800cc)	145	145	145	145	145	145	145	162
Class 5 (more than 1800cc up to and including 2000cc)	225	225	225	225	225	225	225	253
Class 6 (more than 2000cc)	395	395	395	395	395	395	395	447

Diesel-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	98	98	98	98	98	98	98	109
Class 2 (more than 1300cc up to and including 1449cc)	130	130	130	130	130	130	130	145

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Class 3 (more than 1449cc up to and including 1500cc)	147	147	147	147	147	147	147	164
Class 4 (more than 1500cc up to and including 1800cc)	157	157	157	157	157	157	157	175
Class 5 (more than 1800cc up to and including 2000cc)	245	245	245	245	245	245	245	276
Class 6 (more than 2000cc)	432	432	432	432	432	432	432	489

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	110	112	113	115	116	118	119	121
Class 2 (more than 1300cc up to and including 1449cc)	147	149	151	155	155	157	159	161
Class 3 (more than 1449cc up to and including 1500cc)	168	172	175	179	183	187	191	196
Class 4 (more than 1500cc up to and including 1800cc)	181	186	192	198	204	210	216	223
Class 5 (more than 1800cc up to and including 2000cc)	280	283	287	291	295	299	303	308
Class 6 (more than 2000cc)	496	503	510	517	525	532	540	548

Year	16	17	18	19				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	123	124	126	127				
Class 2 (more than 1300cc up to and including 1449cc)	163	166	168	170				
Class 3 (more than 1449cc up to and including 1500cc)	200	205	209	214				
Class 4 (more than 1500cc up to and including 1800cc)	230	237	245	252				
Class 5 (more than 1800cc up to and including 2000cc)	312	316	320	325				
Class 6 (more than 2000cc)	556	563	572	580				

"; and

(c) in item 6 thereof, for the words "private use of motor vehicles", there shall be substituted the words "private use of vintage motor vehicles", and the words "(classic, vintage or veteran)" shall be deleted.

Addition of new
Schedule to the
principal Act.

118. Immediately after the Fourth Schedule to the principal Act there shall be added the following new Schedule:

"FIFTH SCHEDULE

[Article 3]

Percentage rates of registration tax to be paid on hired or leased vehicles brought into Malta from another Member State

Age of vehicle from year of first registration	Accumulated Depreciation (%)	Residual tax of the vehicle (%)
Less than or equal to 6 months	17.0	83.0
More than 6 months and less than or equal to 1 year	25.0	75.0
More than 1 year and less than or equal to 1 year 6 months	33.3	66.7
More than 1 year 6 months and less than or equal to 2 years	37.5	62.5
More than 2 years and less than or equal to 2 years 6 months	41.1	58.9
More than 2 years 6 months and less than or equal to 3 years	44.2	55.8
More than 3 years and less than or equal to 3 years 6 months	47.4	52.6
More than 3 years 6 months and less than or equal to 4 years	49.9	50.1
More than 4 years and less than or equal to 4 years 6 months	52.8	47.2
More than 4 years 6 months and less than or equal to 5 years	55.7	44.3
More than 5 years and less than or equal to 5 years 6 months	59.7	40.3
More than 5 years 6 months and less than or equal to 6 years	62.6	37.4
More than 6 years and less than or equal to 6 years 6 months	67.1	32.9
More than 6 years 6 months and less than or equal to 7 years	70.4	29.6
More than 7 years and less than or equal to 7 years 6 months	72.9	27.1
More than 7 years 6 months and less than or equal to 8 years	74.7	25.3
More than 8 years and less than or equal to 8 years 6 months	77.9	22.1
More than 8 years 6 months and less than or equal to 9 years	81.4	18.6
More than 9 years and less than or equal to 9 years 6 months	83.8	16.2
More than 9 years 6 months and less than or equal to 10 years	85.0	15.0

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More than 10 years and less than or equal to 11 years	87.2	12.8
More than 11 years and less than or equal to 12 years	89.7	10.3
More than 12 years and less than or equal to 13 years	91.7	8.3
More than 13 years and less than or equal to 14 years	93.9	6.1
More than 14 years and less than or equal to 15 years	95.6	4.4
More than 15 years and less than or equal to 16 years	96.3	3.7
More than 16 years and less than or equal to 17 years	96.9	3.1
More than 17 years and less than or equal to 18 years	96.9	3.1
More than 18 years and less than or equal to 19 years	96.9	3.1
More than 19 years and less than or equal to 20 years	96.9	3.1
More than 20 years and less than or equal to 21 years	96.9	3.1

".

PART XXVIII

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

119. (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 to as "the principal Act".

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

- (a) article 121 as from the year of assessment 2016; and
- (b) articles 122 and 123 as from the year of assessment 2015.

Amendment of
article 4 of the
principal Act.

120. Sub-article (4) of article 4 of the principal Act shall be deleted.

Amendment of
article 27 of the
principal Act.

121. Article 27 of the principal Act shall be amended as follows:

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

"(1) Where income from any source accrues to or

is received by a partnership that is carried on by any two or more persons jointly and the partnership is not a "company" in terms of article 2 of the Income Tax Act (including, for the avoidance of doubt, partnerships in respect of which no election in terms of sub-article (6) of this article is in force), the income of any partner from the partnership, shall be deemed to be the share to which he was entitled during the year preceding the year of assessment in the income of the partnership, such income being ascertained in accordance with the provisions of the Income Tax Acts and shall be included in the return of income to be made by such partner under the provisions of the Income Tax Acts.";

(b) sub-article (3) thereof shall be substituted by the following:

"(3) Where the Commissioner is not satisfied that income from any source accrues to or is received by two or more persons jointly, the particular income shall be deemed to have accrued to or been received by such person entitled to a share of such income as the Commissioner may elect, and assessment of tax shall be made accordingly."; and

(c) sub-article (6) thereof shall be substituted by the following:

"(6) Any partnership or EEIG referred to in sub-paragraph (iii) of paragraph (a) or sub-paragraph (ii) of paragraph (b) of the definition "company" in sub-article (1) of article 2 of the Income Tax Act shall be entitled to make an election in writing to be treated as a company for all purposes of the Income Tax Acts, and in such case, the provisions of this article shall not be applicable thereto. Such an election shall be made on such form and under such conditions as may be prescribed and shall be effected not later than sixty days after the date of setting up of the partnership or EEIG as the case may be:

Provided that if no such election is made, the taxation of the partnership or EEIG, as the case may be, shall be regulated by the provisions of this article:

Provided further that whether or not the partnership or EEIG elects to be treated as a company or otherwise, the status of the said partnership or EEIG shall remain

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effective until such time as the Commissioner, at his sole discretion and for a reasonable cause, authorises a change following a request in writing made by the partnership or EEIG, as the case may be, on such form and under such conditions as may be prescribed."

Amendment of
article 42B of
the principal
Act.

122. In sub-article (2) of article 42B of the principal Act, for the words "Advance Company Income Tax." there shall be substituted the words "Advance Company Income Tax:"; and immediately thereafter there shall be added the following proviso:

"Provided that with effect from year of assessment 2015, the Advance Company Income Tax shall be determined before deducting tax credits which such company may deduct from its tax otherwise payable other than the tax credit referred to in article 74(d) of the Income Tax Act."

Amendment of
article 48 of the
principal Act.

123. Sub-article (4A) of article 48 of the principal Act shall be amended as follows:

(a) in sub-paragraph (ii) of the first proviso to paragraph (a) thereof, for the words "made under this sub-article;" there shall be substituted the words "made under this sub-article:";

(b) sub-paragraph (iii) of the said first proviso to paragraph (a) thereof shall be deleted; and

(c) in paragraph (d) thereof, for the words "1st January, 2011." there shall be substituted the words "1st January, 2011:", and immediately thereafter there shall be added the following proviso:

"Provided that a claim for refund may be made pursuant to paragraph (a) in respect of dividends distributed from profits allocated to the Maltese taxed account of companies which were resident in Malta prior to the 1st January, 2007, which profits were derived by those companies in accounting periods which commenced prior to the 1st January, 2011, where those dividends fall within the purport of proviso (i) to sub-article (4) of this article but do not result in an entitlement for refund in terms of the said proviso merely due to the expiration of the deadline of the 31st December, 2014."

PART XXIX

124. (1) This Part amends the Small Claims Tribunal Rules and it shall be read and construed as one with the Small Claims Tribunal Rules, hereinafter in this Part referred to as "the Rules".

Amendment to the Small Claims Tribunal Rules. S.L. 380.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

125. The provisions of this article, which substitute the Second Schedule to the Small Claims Tribunal Rules (S.L. 380.01), have been implemented by means of Legal Notice 59 of 2015, which came into force on 1st January, 2015.

Substitution of the Second Schedule to the Rules.

PART XXX

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

Amendments to the Excise Duty Act. Cap. 382.

(2) The provisions of 127, 128, 129, 130, 131, 132, 133, 134, 135, 137, 143, 145 and 147 shall be deemed to have come into force on the 18th November, 2014.

(3) The provisions of articles 136, 138, 139, 140, 141, 142, 144 and 146 shall be deemed to have come into force on the 1st January, 2015.

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

Amendment of article 2 of the principal Act.

(a) immediately before the definition "atypical mode of transport" there shall be added the following new definition:

" "aircraft" means any aircraft flying, or intended by the operator to fly, for the purpose of aerial work;" and

(b) immediately after the definition "the Treaty" there shall be added the following new definition:

" "vessel" includes any open boat, open pontoon or other undecked vessel, as well as any decked vessel."

128. For the words "in every such case, such excise goods shall be forfeited, and the offender shall moreover be liable to the penalties laid down in the last preceding article." which occur immediately after paragraph (d) of sub-article (1) of article 17 of the principal Act there shall be substituted the words "in every such case, such excise goods shall be forfeited, together with any goods which may be found packed with or used in concealing them, and the offender shall

Amendment of article 17 of the principal Act.

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moreover be liable to the penalties laid down in the last preceding article."

Substitution of
article 21 of the
principal Act.

129. Article 21 of the principal Act shall be substituted by the following:

"21. (1) An excise officer, on production of his authorisation if so requested by any person affected, or any excise officer accompanying such officer, may -

(a) examine a vehicle, or aircraft or vessel,

(b) carry out such searches of a vehicle, aircraft or vessel as may appear to the excise officer to be necessary to establish whether -

(i) anything on or in the vehicle, aircraft or vessel or in any manner attached to the vehicle, aircraft or vessel, is liable to forfeiture under this Act or any other law relating to excise, or

(ii) any excisable products being transported in or on, or in any manner attached to, the vehicle, aircraft or vessel correspond in every material respect with the description of any such products in a document referred to in paragraph (d)(iii);

(c) take samples, without payment, of any product subject to excise duty in or on, or in any manner attached to the vehicle, aircraft or vessel, and

(d) question the person in charge of the vehicle, aircraft or vessel in relation to the vehicle, aircraft or vessel or anything on or in any manner attached to the vehicle, aircraft or vessel, and require such person -

(i) to give, within such time and in such form and manner as may be specified by the excise officer, all such information in relation to the vehicle, aircraft or vessel as may reasonably be required by such excise officer and is in the possession or procurement of such person,

(ii) within such time and in such manner as may be specified by the excise officer, to produce and permit the inspection of, and the taking of copies of, or of extracts from, all such records relating to the vehicle, aircraft or vessel and any products being so transported, as are

reasonably required by such excise officer and are in the possession or procurement of the person, and

(iii) to produce to the excise officer any accompanying document, duty document or exemption certificate accompanying any products subject to excise duty being transported in or on, or in any manner attached to, the vehicle or aircraft or vessel.

(2) An excise officer, on production of his authorisation, if so requested by any person affected, may -

(a) examine and take samples of any mineral oil in any fuel tank or otherwise present on or in any vehicle, aircraft or vessel, or anything attached to any vehicle, aircraft or vessel, for use or capable of being used for combustion in the engine of the vehicle, aircraft or vessel, whether or not the vehicle, aircraft or vessel is attended,

(b) examine or inspect any vehicle, aircraft or vessel or anything attached to any vehicle, aircraft or vessel for the purposes of paragraph (a),

(c) question -

(i) the owner of any vehicle, aircraft or vessel,

(ii) any person who for the time being stands registered as the owner of any vehicle, aircraft or vessel,

(iii) any director, manager or principal officer of such owner where the registered owner is not one or more individuals, or

(iv) the person in charge of any vehicle, aircraft or vessel, in relation to such mineral oil, and require such owner, person, director, manager or principal officer to give to such excise officer any information in relation to such mineral oil as may reasonably be required and which is in the possession or procurement of such owner, person, director, manager or principal officer, as the case may be."

130. Paragraphs (a) and (b) of article 23 of the principal Act shall be substituted by the following:

Amendment of
article 23 of the
principal Act.

"(a) his or her name and surname, address and other details;

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(b) a document of identification; and

(c) all such information in relation to the goods subject to excise duty as may be reasonably required by such excise officer or member, which goods are in the possession or procurement of such person."

Amendment of
article 25 of the
principal Act.

131. Paragraph (c) of sub-article (1) of article 25 of the principal Act shall be substituted by the following:

"(c) any vehicle, aircraft or vessel in or on which or attached to which any such products or goods are found, shall be detained by such excise officer or Police officer until such examination, enquiries or investigations as may reasonably be deemed necessary by such excise officer or another excise officer, or Police officer have been made for the purposes of determining whether or not such products, goods, thing, vehicle, aircraft or vessel are liable to forfeiture."

Amendment of
article 27 of the
principal Act.

132. Article 27 of the principal Act shall be amended as follows:

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

"(1) An excise officer shall give notice of any seizure and of the grounds therefor to any person who to the officer's knowledge was at the time of the seizure the owner or one of the owners of the thing seized if known, and the offender.";

(b) sub-article (2) thereof shall be deleted; and

(c) sub-article (3) thereof shall be re-numbered as sub-article (2).

Amendment of
article 28 of the
principal Act.

133. In article 28 of the principal Act for the words "the notice of seizure or, where no such notice has been given to the claimant, within thirty five days of the date when the article was first detained, give notice in writing", there shall be substituted the words "the notice of seizure give notice in writing".

General
amendments of
the principal
Act.

134. The principal Act shall also be amended as follows:

(a) in articles 19, 26 and 30 thereof, for the words "or vehicle" there shall be substituted the words "or vehicle, aircraft or vessel";

(b) in sub-article (1) of article 20 and in paragraph (d)

of sub-article (3) of article 22 thereof, for the words "any vehicle" there shall be substituted the words "any vehicle, aircraft and vessel";

(c) in sub-articles (2) and (3) of article 20 thereof, for the word "vehicle" there shall be substituted the words "vehicle, aircraft or vessel"; and

(d) in the marginal note to article 20, for the word "vehicles" there shall be substituted the words "vehicles, aircrafts and vessels."

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

Amendments to the First Schedule of the principal Act.

(a) in the "First Column List of Excise Goods" column thereof, immediately after the item "Cement", there shall be added the following items:

"Pneumatic Tyres

Ammunition Cartridges to the extent as shown in the relevant schedule to this Act";

(b) in the "Second Column Relevant Schedule" column thereof, in respect of the item "Pneumatic Tyres", there shall be inserted the following:

"Schedule Five B"; and

(c) in the "Second Column Relevant Schedule" column thereof, in respect of the item "Ammunition Cartridges to the extent as shown in the relevant schedule to this Act", there shall be inserted the following:

"Schedule Five C".

136. In the Second Schedule to the principal Act for the words in the "Rates of Excise Duty" column thereof in respect of the item "WINE", there shall be substituted the words "€200 per 1000 litres".

Amendment to the Second Schedule of the principal Act.

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

Amendment to the Third Schedule of 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 92.50 euro per 1000

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cigarettes but not less than 150.00 euro per 1000 cigarettes";

(b) in the "Description of Excise Goods" column thereof in respect of the item "Cigarettes", for the words in item 2 "For the purpose of the *ad valorem* duty, the retail price is the price recommended by the importer or manufacturer for the retail sale of cigarettes; where no such price has been recommended the retail price at which cigarettes of that description are normally sold by retail is used." there shall be substituted the following:

"For the purpose of the *ad valorem* duty, the retail price is the price recommended by the importer or manufacturer or their representative for the retail sale of cigarettes; where no such price has been recommended the highest retail price at which cigarettes of that description are normally sold by retail is used.";

(c) 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:

"€22.95 per 1000 units";

(d) 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:

"€108.07 per Kg.";

(e) 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:

"€108.07 per Kg."; and

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

"€32.54 per Kg.".

Amendment of
the Fourth
Schedule of the
principal Act.

138. The Fourth 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 "**Leaded petrol**", there shall be substituted the following:

"€648.18 per 1000 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:

"€519.38 per 1000 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:

"€442.40 per 1000 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 purposes", there shall be substituted the following:

"€202.09 per 1000 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:

"€442.40 per 1000 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:

"€36.00 per 1000 Kgs";

(g) 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:

"€442.40 per 1000 litres";

(h) in the "Description of Excise Goods" column thereof, below the item "**Kerosene**", there shall be added the following items:

"Petroleum oils falling within CN Code 2710 1971, for undergoing a specific process, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1975, for undergoing chemical transformation by a process other than those specified in respect of subheading 2710 1971, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1981, motor oils, compressor lube oils, turbine lube oils, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1983, liquids for hydraulic purposes, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1985, white oils, liquid paraffin excluding heavy liquid paraffin BP/USP 6360 qualifying as a food grade product, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1987, gear oils and reductor oils, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1991, metal-working compounds, mould release oils, anti-corrosion oils, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1993, electrical insulating oils, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 1999, other lubricating oils and other oils, not intended for use, offered for sale or used as heating or motor fuel

Petroleum oils falling within CN Code 2710 2090, other oils, not intended for use, offered for sale or used as

heating or motor fuel";

(i) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1971, for undergoing a specific process, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(j) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1975, for undergoing chemical transformation by a process other than those specified in respect of subheading 2710 1971, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(k) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1981, motor oils, compressor lube oils, turbine lube oils, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(l) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1983, liquids for hydraulic purposes, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(m) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1985, white oils, liquid paraffin excluding heavy liquid paraffin BP/USP 6360 qualifying as a food grade product, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(n) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1987, gear oils and reductor oils, not intended for use, offered for sale or used as heating or motor fuel" there shall be

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inserted the following:

"€0.23 per litre";

(o) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1991, metal-working compounds, mould release oils, anti-corrosion oils, not intended for use, offered for sale or used as heating or motor fuel" there shall be inserted the following:

"€0.23 per litre";

(p) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1993, electrical insulating oils, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(q) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 1999, other lubricating oils and other oils, not intended for use, offered for sale or used as heating or motor fuel", there shall be inserted the following:

"€0.23 per litre";

(r) in the "Rate of Excise Duty" column thereof, in respect of the item "**Petroleum oils** falling within CN Code 2710 2090, other oils not intended for use, offered for sale or used as heating or motor fuel" there shall be inserted the following:

"€0.23 per litre";

(s) in the "Description of Excise Goods" column thereof the item "EXEMPTIONS", shall be substituted by the following:

"REDUCED EXCISE DUTY RATES"; and

(t) in the "Description of Excise Goods" column thereof in respect of the item "REDUCED EXCISE DUTY RATES", for the words "Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and

straightforward application of such exemptions and of preventing any evasion, avoidance or abuse." there shall be substituted the following:

"Petroleum products falling under CN Codes 2710 1231 to 2710 1290, and 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for purposes other than as motor fuels or as heating fuels may pay a reduced excise duty rate of €0.23 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse.".

139. In the Fifth Schedule to the principal Act, for the figure in the "Rates of Excise Duty" column thereof in respect of the item "Mobile Telephony Services (Leasing of lines and Top-Up Vouchers)", there shall be substituted the figure "4%".

Amendment of the Fifth Schedule to the principal Act.

140. Schedule Five A to the principal Act shall be amended as follows:

Amendment of Schedule Five A to the principal Act.

(a) the words in the "Rates of Excise Duty" column thereof in respect of the items "**Portland Cement** excluding white cement" and "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" shall be deleted;

(b) in the "Description of Excise Goods" column thereof the titles "**Portland Cement** excluding white cement" and "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" shall be substituted by the following title:

"All cements classified in commodity heading 2523 of the Customs Nomenclature, including clinkers and white Portland cement."; and

(c) in the "Rates of Excise Duty" column, in respect of the new item "All cements classified in commodity heading 2523 of the Customs Nomenclature, including clinkers and white Portland cement." there shall be inserted the following:

"€35.00 per 1000 Kgs".

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Addition of new
Schedule Five B
to the principal
Act.

141. Immediately after Schedule Five A to the principal Act, there shall be added the following new schedule:

"SCHEDULE FIVE B - PNEUMATIC TYRES

Description of excise goods	Rate of excise duty
New Pneumatic Tyres of rubber, used on motor cars, classified under H.S. Code 4011 10 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on buses or lorries, classified under H.S. Code 4011 20 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on aircraft, classified under H.S. Code 4011 30 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on motorcycles, classified under H.S. Code 4011 40 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on bicycles, classified under H.S. Code 4011 50 of the Customs Nomenclature	€0.00 per kg
New Pneumatic Tyres of rubber, with herring-bone or similar tread, for agricultural or forestry vehicles and machines, classified under H.S. Code 4011 61 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, with herring- bone, for construction or industrial handling vehicles and machines, rim size ≤61cm, classified under H.S. Code 4011 62 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, with herring-bone, for construction or industrial handling vehicles and machines, rim size ≥61cm, classified under H.S. Code 4011 63 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item

Other New Pneumatic Tyres of rubber, with herring-bone or similar tread, classified under H.S. Code 4011 69 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for agricultural or forestry vehicles and machines, classified under H.S. Code 4011 92 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for construction or industrial handling vehicles and machines, rim size ≤61cm, classified under H.S. Code 4011 93 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for construction or industrial handling vehicles and machines, rim size ≥61cm, classified under H.S. Code 4011 94 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, classified under H.S. Code 4011 99 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Re-treaded or Used Pneumatic Tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber classified in commodity heading 4012 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item

".

142. Immediately after Schedule Five B to the principal Act, there shall be added the following new schedule:

Addition of new Schedule Five C to the principal Act.

"SCHEDULE FIVE C - AMMUNITION CARTRIDGES

Description of excise goods	Rate of Excise Duty
Cartridges and other ammunition and projectiles and parts thereof; including shot and cartridge wads , classified under H.S. Code 9306 21, H.S. Code 9306 29, H.S. Code 9306 30 and H.S. Code 9306 90 of the Customs Nomenclature, excluding	€0.70 per Kg

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(i) cartridges for riveting or similar tools or for captive-bolt humane killers,	
(ii) cartridges, filled with lead pellets of a maximum weight not exceeding 24 grams per cartridge	

".

Amendment of
the Sixth
Schedule to the
principal Act.

143. Sub-regulation (2) of regulation 5 of Part F of the Sixth Schedule to the principal Act shall be substituted by the following:

Cap. 436.

"(2) The provisions of article 9(4) of the Act apply only to a person holding a private licence in accordance with the Wine Act and only to the wine produced in accordance with such licence."

Amendment of
the Sixth
Schedule to the
principal Act.

144. Immediately after regulation 10 in Part F of the Sixth Schedule to the principal Act there shall be added the following new regulations:

"Affixing of
band or stamp.

11. (1) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any wine as defined in the Second Schedule in containers unless a band or stamp has been affixed as provided for in regulation 12.

(2) It shall be lawful for the Commissioner to exempt in writing from the provision of the preceding sub-regulation, under such conditions as he may deem fit to impose, any wine intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.

(3) It shall be lawful for the Commissioner to exempt in writing from the provisions of sub-regulation (1) any other wine not covered by the preceding sub-regulation, under such conditions as he may deem fit to impose.

Containers to
have band or
stamp affixed.

12. (1) No containers immediately enclosing wine shall be released by Customs or shall be released from a tax warehouse unless the container has been affixed with a band or stamp in a manner as indicated by the Commissioner.

(2) The said bands or stamps shall be of the type approved by the Commissioner and shall be supplied at the Custom House or at any other place to be appointed by the Minister through a notice in the Gazette.

(3) Such bands or stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised warehouse keeper or trader of wine.

Forfeiture.

13. Any quantity of wine products found in the possession of any person in contravention to the provisions of regulations 11 or 12 shall, without prejudice to any other penalty provided for under the Act or any other law, be forfeited to Government."

145. By virtue of the powers granted by article 2 of the Fees Ordinance and article 13(4) of the Excise Duty Act, the following legal notice shall be promulgated under the principal Act:

Promulgation of legal notice under the principal Act.

"EXCISE DUTY ACT (CAP. 382)

FEES ORDINANCE (CAP. 35)

Fees payable for the Issue of Stamps or Bands under Part B of the Sixth Schedule to the Excise Duty Act Regulations, 2014

IN exercise of the powers conferred by article 2 of the Fees Ordinance and article 13(4) of the Excise Duty Act, the Minister for Finance has made the following regulations:-

Citation and commencement

1. (1) The title of these regulations is the Fees payable for the Issue of Stamps or Bands under Part B of the Sixth Schedule to the Excise Duty Act Regulations, 2014.

(2) The provisions of these regulations with respect to the fees chargeable, in accordance with regulation 12, for containers containing ethyl alcohol referred to in Part B of the Sixth Schedule to the Excise Duty Act shall come into force as from 18th November 2014.

Fee payable.

2. The fee payable to the Commissioner for the issue of stamps or bands under the provisions of Part B of the Sixth Schedule to the Excise Duty Act shall be five cents (5 cents) per stamp or band."

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Promulgation of
legal notice
under the
principal Act.

146. By virtue of the powers granted by article 2 of the Fees Ordinance and article 13(4) of the Excise Duty Act, the following legal notice shall be promulgated under the principal Act:

**"EXCISE DUTY ACT
(CAP. 382)**

**FEES ORDINANCE
(CAP. 35)**

Fees payable for the Issue of Stamps or Bands under Part F of the Sixth Schedule to the Excise Duty Act Regulations, 2014

IN exercise of the powers conferred by article 2 of the Fees Ordinance and article 13(4) of the Excise Duty Act, the Minister for Finance has made the following regulations:-

Citation and
commence-
ment

1. (1) The title of these regulations is the Fees payable for the Issue of Stamps or Bands under Part F of the Sixth Schedule to the Excise Duty Act Regulations, 2014.

(2) The provisions of these regulations with respect to the fees chargeable, in accordance with regulation 12, for containers containing wine referred to in Part F of the Sixth Schedule to the Excise Duty Act shall come into force as from 1st January, 2015.

Fee payable.

2. The fee payable to the Commissioner for the issue of stamps or bands under the provisions of Part F of the Sixth Schedule to the Excise Duty Act shall be two point five cents (2.5 cents) per stamp or band."

Amendment of
the Fees payable
for the Issue of
Stamps or
Bands under
Part C of the
Sixth Schedule
to the Excise
Duty Act
Regulations,
2013.

147. In regulation 2 of the Fees payable for the Issue of Stamps or Bands under Part C of the Sixth Schedule to the Excise Duty Act Regulations, 2013, for the words "three cents and five mills (3.5 cents)" there shall be substituted the words "four cents (4 cents)".

PART XXXI

Amendment to
the
Condominium
Regulations.
S.L. 398.01

148. (1) This Part amends the Condominium Regulations and it shall be read and construed as one with the Condominium Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
the Second
Schedule to the
Regulations.

149. The provisions of this article, which substitute the Second Schedule to the Condominium Regulations (S.L.398.01), have been implemented by means of Legal Notice 85 of 2015, which came into

force on 1st January, 2015.

PART XXXII

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

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

(2) The provisions of article 151 shall come into force on such date as the Minister for Finance may, by notice in the Gazette, establish.

151. Immediately after the proviso to sub-article (2) of article 24 of the principal Act, there shall be added the following new proviso:

Amendment of article 24 of the principal Act.

"Provided further that, where a person to whom a refund is payable in terms of this sub-article has, by the date the refund claim is made, failed to file any tax return or declaration required to be furnished for the purposes of this Act and such failure persists until the date such refund becomes payable, any such refund shall not be paid to such person and shall be withheld by the Commissioner until such time as the said tax return or declaration is submitted; and provided further that notwithstanding any other provisions of this Act, no interest shall be due by the Commissioner in respect of the period during which the said refund is withheld on account of failure to submit a tax return or declaration for the purposes of this Act."

152. Sub-article (3) of article 58 of the principal Act shall be substituted by the following:

Amendment of article 58 of the principal Act.

"(3) The running of the period referred to in sub-article (2) shall be interrupted by a demand note served through registered post or by publication of a notice in the Gazette and in one or more daily newspapers by the Commissioner stating that a demand note has been made or by any judicial act filed by the Commissioner before the expiration of such period demanding the payment of the amount claimed."

153. Article 75 of the principal Act shall be amended as follows:

Amendment of article 75 of the principal Act.

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

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

"(2) Any guidelines, explanations or instructions relating to this Act or to any regulations prescribed in terms of sub-article (1) contained in a publication or circular by or under the authority of the Commissioner and distributed or made available to taxable persons in general, shall be read and construed as one with such regulations and shall have the same effect as the regulations to the extent that such guidelines, explanations or instructions are not in conflict with this Act or the said regulations or with guidelines, explanations or instructions published at a later date and to the extent that -

(a) they give a definition of any term or an interpretation or any provision contained in this Act or the regulations;

(b) they determine the manner in which any provision of this Act or the regulations is to be applied;

(c) they determine the manner which, in accordance with this Act or the regulations, may be determined by or subject to the approval or the discretion of the Commissioner."

PART XXXIII

Amendment of
subsidiary
legislation made
under the
Fisheries
Conservation
and
Management
Act.
Cap. 425.

154. (1) This Part amends subsidiary legislation made under the Fisheries Conservation and Management Act, and it shall be read and construed as one with the subsidiary legislation it amends.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of
the Fish
Marketing
Regulations.
S.L. 425.02

155. Regulation 4 of the Fish Marketing Regulations shall be substituted by the following:

"(4) The fee leviable on the issue of a *pitkal* licence shall be a fee based on the annual rental value of the premises used for the conduct of the business at a rate of one euro and thirty cents (€1.30) for every twenty-three euro and twenty-nine cents (€23.29) or fraction thereof."

Amendment of
the Fisheries
Officers
(Remuneration)
Regulations.
S.L. 425.05

156. The Fisheries Officers (Remuneration) Regulations shall be amended as follows:

(a) in regulation 3 thereof for the words "an administrative charge of five per cent" there shall be substituted

the words "an administrative charge of five and a half per cent";
and

(b) paragraph (b) of regulation 5 thereof shall be substituted by the following:

"(b) when a route bus service is not available, there shall be made a charge for transport at the rate of 31c per kilometre.".

157. In regulation 3 of the Marine Vegetation Licence Regulations for the words "A fee of one hundred and sixteen euro and forty-seven cents (€116.47) shall be paid" there shall be substituted the words "A fee of one hundred and twenty-eight euro and twenty cents (€128.20) shall be paid".

Amendment of
the Marine
Vegetation
Licence
Regulations.
S.L. 425.06

158. The Fishing Vessels Regulations shall be amended as follows:

Amendment of
the Fishing
Vessels
Regulations.
S.L. 425.07

(a) in regulation 9 thereof for the words "A vessel losing its registration in Category A or B shall pay €2,439.37 in order to regain its right" there shall be substituted the words "A vessel losing its registration in Category A or B shall pay €2,683.30 in order to regain its right"; and

(b) Schedule II thereof shall be substituted by the following:

"SCHEDULE II

Tariffs for Registration of Fishing Boats and Licences

FISHING BOAT			Initial Registration	Licence Fee
Category		Length		
A	FT CM	< 5.99 Mt	€512.50	€12.90 annually
B	PT CM	< 5.99 Mt	€512.50	€25.70 annually
C	REC	< 5.99 Mt	€512.50	€25.70 annually
D	Work Boats	< 5.99 Mt	€512.50	€12.90 annually
A	FT CM	6.00 - 7.99 Mt	According to registration with Authority for Transport in Malta	€19.30 annually
B	PT CM	6.00 - 7.99 Mt		€38.50 annually
C	REC	6.00 - 7.99 Mt		€64.10 annually
D	Work Boats	6.00 - 7.99 Mt		€19.30 annually
A	FT CM	8.00 - 11.99 Mt	According to registration with Authority for Transport in Malta	€25.70 annually
B	PT CM	8.00 - 11.99 Mt		€51.30 annually
C	REC	8.00 - 11.99 Mt		€89.70 annually
D	Work Boats	8.00 - 11.99 Mt		€25.70 annually

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A	FT CM	12.00 - 14.99 Mt	According to registration with Authority for Transport in Malta	€38.50 annually
B	PT CM	12.00 - 14.99 Mt	According to registration with Authority for Transport in Malta	€76.90 annually
C	REC	12.00 - 14.99 Mt	Not Registered	
D	Work Boats	12.00 - 14.99 Mt	According to registration with Authority for Transport in Malta	€38.50 annually
A	FT CM	15.00 - 29.99 Mt	According to registration with Authority for Transport in Malta	€64.10 annually
B	PT CM	15.00 - 29.99 Mt	According to registration with Authority for Transport in Malta	€128.20 annually
C	REC	15.00 - 29.99 Mt	Not Registered	
D	Work Boats	15.00 - 29.99 Mt	According to registration with Authority for Transport in Malta	€64.10 annually
A	FT CM	> 30.00 Mt	According to registration with Authority for Transport in Malta	€2.60 / ton GT annually
B	PT CM		Not Registered	
C	REC		Not Registered	
D	Work Boats	> 30.00 Mt	According to registration with Authority for Transport in Malta	€2.60 / ton GT annually

The payment of a fishing licence for a period of less than one year will be paid proportionally, but initial registration is to be paid in full.

Fishing boats longer than 24 metres pay a fee of €7,687 for the VMS system with the initial registration."

PART XXXIV

Amendments to the Wine Regulations. S.L. 436.02

159. (1) This Part amends the Wine Regulations and it shall be read and construed as one with the Wine Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Amendment of regulation 6 of the Regulations.

160. In regulation 6 of the Regulations for the words "forty-six euro and fifty-nine cents (€46.59)" there shall be substituted the words "fifty-one euro and thirty cents (€51.30)".

Amendment of the First Schedule to the Regulations.

161. In the First Schedule to the Regulations, for the words "Right for Commercial Licence (€46.59)" there shall be substituted the words "Right for Commercial Licence (€51.30)".

PART XXXV

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

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

(2) The provisions of this Part shall be deemed to have come into force on the 18th November, 2014.

163. In the First Schedule to the principal Act, the following tables shall be deleted:

Amendment of the First Schedule to the principal Act.

"AMMUNITION

9306	Cartridges, whether or not filled with ammunition, excluding:	
	i) cartridges for riveting or similar tools or for captive-bolt humane killers,	
	ii) cartridges, filled with lead pellets of a maximum weight not exceeding 24 grams	€0.05 per piece

".
"

"TYRES FOR MOTOR AND COMMERCIAL VEHICLES, UNDER THE FOLLOWING HEADINGS:

4011	New pneumatic tyres, of rubber, not including tyres of heading 4011 50	€4.66
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, of rubber	€4.66

"; and

"PETROLEUM OILS, UNDER THE FOLLOWING HEADINGS:

	Lubricating oils; other oils:	
2710 19 71	For undergoing a specific process	€0.23 per litre
2710 19 75	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71	€0.23 per litre
	For other purposes:	
2710 19 81	Motor oils, compressor lube oils, turbine lube oils	€0.23 per litre
2710 19 83	Liquids for hydraulic purposes	€0.23 per litre
2710 19 85	White oils, liquid paraffin excluding heavy liquid paraffin BP/USP 6360 qualifying as a food grade product	€0.23 per litre
2710 19 87	Gear oils and reductor oils	€0.23 per litre
2710 19 91	Metal-working compounds, mould release oils, anti-corrosion oils	€0.23 per litre
2710 19 93	Electrical insulating oils	€0.23 per litre
2710 19 99	Other lubricating oils and other oils	€0.23 per litre

".

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PART XXXVI

Amendment of
the
Registration of
Food Handlers
Regulations.
S.L. 449.27

164. (1) This Part amends the Registration of Food Handlers Regulations, and it shall be read and construed as one with the Registration of Food Handlers Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
regulation 5 of
the Regulations.

165. Regulation 5 of the Regulations shall be substituted by the following:

"5. There shall be paid to the Food Safety Commission a fee of two euro and sixty cents (€2.60) when issuing or renewing a registration document. Such fee shall also be payable for the issuing of a replacement registration document."

PART XXXVII

Licensing Fees
for Private
Medical
Premises
Regulations.
S.L. 458.26

166. (1) This Part amends the Licensing Fees for Private Medical Premises Regulations and it shall be read and construed as one with the Licensing Fees for Private Medical Premises Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
the Schedule to
the Regulations.

167. The Schedule to the Regulations shall be substituted by the following:

"SCHEDULE

(Regulation 2)

Licence Fees

Column 1	Column 2
Type	Fee
Day clinic	€257.40
Day clinic with overnight stay	€512.50
Hospital	€512.50
Medical laboratory	€128.20
Physiotherapy clinic	€128.20
Podology clinic	€64.10
Veterinary clinic	€257.40
Dental clinic	€257.40
Pharmacy	€64.10".

PART XXXVIII

168. (1) This Part amends the subsidiary legislation made under the Health Care Professions Act, and it shall be read and construed as one with the subsidiary legislation it amends.

Amendment of the subsidiary legislation made under the Health Care Professions Act. Cap. 464.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

169. Regulation 2 of the Pharmacy Council (Fees) Regulations shall be substituted by the following:

Substitution of regulation 2 of the Pharmacy Council (Fees) Regulations. S.L.464.06

"2. The following fees shall be paid to the Pharmacy Council for the:

- | | |
|---|---------------|
| (a) initial registration in the main register for pharmacists | €64.10 |
| (b) initial registration in the main register for pharmacy technicians | €64.10 |
| (c) registration in the temporary register of pharmacists and pharmacy technicians | €25.70 |
| (d) retention of registration in the main register of pharmacists | €12.90 yearly |
| (e) retention of registration in the main register of pharmacy technician | €10.30 yearly |
| (f) retention of registration in the main register of pharmacist and pharmacy technicians of a retiring pensionable age | €7.70 yearly |
| (g) addition in qualification | €12.90 |
| (h) issue of a certificate of good standing with the Council and compliance with the provisions of the relevant EU directives | €25.70 |
| (i) restoration of names removed | €64.10 |
| (j) general services not covered by the above provisions | €25.70". |

170. Regulation 2 of the Medical Council (Fees) Regulations shall be substituted by the following:

Substitution of regulation 2 of the Medical Council (Fees) Regulations. S.L. 464.11.

"2. The following fees shall be paid to the Medical Council:

- | | |
|--|--------|
| (a) in respect of every new registration in the Medical Registers: Medical, Dental, Specialist and Provisional | €51.30 |
| (b) in respect of an annual retention fee in the Medical or Dental Register | €38.50 |
| (c) in respect of an annual retention fee in each of the Specialist Registers | €51.30 |

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- (d) for every certificate issued to a medical practitioner or dental surgeon €12.90
- (e) for every complete exam or part thereof as prescribed €1,218.20".

Substitution of
regulation 2 of
the Council for
Nurses and
Midwives
(Fees)
Regulations.
S.L. 464.14.

171. Regulation 2 of the Council for Nurses and Midwives (Fees) Regulations shall be substituted by the following:

"2. The following fees shall be charged and collected by the Council for Nurses and Midwives for:

- | | euro |
|---|---------|
| (a) new applications from applicants coming from a Member State of the European Union | 13.20 |
| (b) new applications from applicants coming from a Third Country | 192.50 |
| (c) change of details on registration certificates | 5.50 |
| (d) verification certificates | 13.20". |

PART XXXIX

Amendment of
Public Health
(Ships)
Regulations,
S.L. 465.10

172. (1) This Part amends the Public Health (Ships) Regulations and it shall be read and construed as one with the Public Health (Ships) Regulations, hereinafter in this Part referred to as "the Regulations".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

Substitution of
Schedule 3 to
the Regulations.

173. Schedule 3 to the Regulations shall be substituted by the following:

"SCHEDULE 3

Fees payable for net tonnage

Net Tonnage	Fees
Up to 1,000 tons	€55
Over 1,000 to 3,000 tons	€77
Over 3,000 to 10,000 tons	€99
Over 10,000 to 20,000 tons	€121
Over 20,000 to 50,000 tons	€143
Over 50,000 tons	€165

".

PART XL

174. (1) This Part amends the Administrative Review Tribunal and Appeals therefrom Regulations and it shall be read and construed as one with the Administrative Review Tribunal and Appeals therefrom Regulations, hereinafter in this Part referred to as "the Regulations".

Amendment to the Administrative Review Tribunal and Appeals therefrom Regulations. S.L. 490.01

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2015.

175. The provisions of this article, which substitute the Schedule to the Administrative Review Tribunal and Appeals therefrom Regulations (S.L. 490.01), have been implemented by means of Legal Notice 58 of 2015, which came into force on 1st January, 2015.

Substitution of the Schedule to the Regulations.

PART XLI

176. (1) This Part of this Act amends the Commissioner for Revenue Act and it shall be read and construed as one with the Commissioner for Revenue Act, hereinafter in this Part referred to as "the principal Act".

Amendments to the Commissioner for Revenue Act. Cap. 517.

(2) The provisions of articles 178 and 180 of this Part shall be deemed to have come into force from the 27th June 2014."

177. In paragraph (a) of sub-article (3) of article 5 of the principal Act, for the words "public officers or employees in the public sector" there shall be substituted the words "public officers".

Amendment of article 5 of the principal Act.

178. Immediately after sub-article (2) of article 6 of the principal Act there shall be added the following new sub-articles:

Amendment of article 6 of the principal Act.

"(3) The Minister responsible for finance may from time to time make rules generally for carrying out the provisions of the revenue acts.

(4) Any guidelines, explanations or instructions relating to the revenue acts or of the rules referred to in sub-article (3) contained in a publication published by or under the authority of the Commissioner and distributed or made available to taxpayers in general, shall be read and construed as one with such rules and shall have the same effect as the rules to the extent that such guidelines, explanations or instructions are not in conflict with the revenue acts on the said rules or with guidelines, explanations or instructions published at a later date and to the extent that -

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(a) they give a definition of any term or an interpretation of any provision contained in the revenue acts or the rules;

(b) they determine the manner in which any provision of the revenue acts or the rules is to be applied;

(c) they determine any matter which in accordance with the revenue acts or the rules may be determined by or is subject to the approval or the discretion of the Commissioner;

(d) they provide for the use of electronic communications."

Addition of new article 7 to the principal Act.

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

"Exchange of information.
Cap. 123.

7. Notwithstanding any provision contained in any Act, except for any arrangement under article 76 of the Income Tax Act, any information available to the Commissioner through any one of the revenue departments may be forwarded to and used by any other revenue department."

Addition of new article 8 to the principal Act.

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

"Signatures.

8. Any notice, receipt or other document given by the Commissioner under this Act or any of the revenue acts shall be signed by the Commissioner or by a person or persons authorized by the Commissioner and every such notice shall be valid if the signature is printed, stamped or written thereon."

PART XLII

Amendments to Act II of 2015.

181. This Part of this Act amends Act II of 2015 and it shall be read and construed as one with Act II of 2015, hereinafter in this Part referred to as "the principal Act".

Amendment of the Second Schedule to the principal Act.

182. (1) In the Second Schedule to the principal Act, the items "Cap. 17 - Burials Ordinance" and "Cap. 18 - Addolorata Cemetery Ordinance" shall be deleted.

(2) The provisions of sub-article (1) of this article shall be deemed to have come into force on the 20th February, 2015, and the

provisions of the said Second Schedule to the principal Act shall be deemed as never having come into force prior to the amendment made by sub-article (1) of this article, and Act II of 2015 shall be read and construed accordingly.

Passed by the House of Representatives at Sitting No. 256 of the 1st April, 2015.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Clerk of the House of Representatives

