

CHAPTER 368

MOTOR VEHICLES REGISTRATION AND
LICENSING ACT

To provide for the registration and licensing of motor vehicles in Malta.

Substituted by:
VI. 2009.2.

1st January, 1994

ACT X of 1994 as amended by Legal Notice 191 of 1994; Acts IV and XXVI of 1997; Legal Notice 18 of 1998; Act XVI of 1998; Legal Notice 170 of 1998; Act VI of 1999; Legal Notices 110 and 217 of 2000; Acts XXIII of 2000, IX of 2001, II and XXX of 2002, and II of 2003; Legal Notice 94 of 2003; Acts II of 2004, XIX of 2005, II of 2006 and IV of 2007; Legal Notice 425 of 2007; Act XXXII of 2007; Legal Notice 105 of 2008; Acts VI and XV of 2009, XI of 2010, IV of 2011 and V of 2012; Legal Notices 426 of 2012 and 86 of 2013; and Acts III of 2013, XII of 2014, XIII of 2015, XV of 2016 u XVI of 2017 VII of 2018, VII of 2019, XVIII of 2021 VII of 2022 and XII of 2023 and Legal Notice 284 of 2024 and Acts IX of 2025 and III of 2026.

1. The short title of this Act is the Motor Vehicles Registration and Licensing Act.

Short title.
Substituted by:
VI. 2009.3.

2. (1) In this Act, unless the context otherwise requires -

"Administrative Review Tribunal" means the Administrative Review Tribunal established under the Administrative Justice Act;

"Agency" means the Local Enforcement System Agency established by article 5 of the Local Enforcement System (Establishment as an Agency) Order;

"agricultural tractor" means a tractor used primarily for work on land in connection with agriculture;

"amateur built motor vehicle" means a vehicle constructed for the personal use of an individual and that:

- (a) the construction or assembly or substantial part of which was carried out by the individual and, or persons acting on his behalf; and
- (b) the individual and, or other persons acting on his behalf during the period of construction or assembly of the vehicle did not have a business in which motor vehicles are normally constructed or assembled.

Interpretation.
Amended by:
XXIII. 2000.30;
IX. 2001.14;
II. 2002.3;
II. 2003.38;
II. 2004.43;
XIX. 2005.2;
IV. 2007.21;
XXXII. 2007.76;
VI. 2009.4;
XV. 2009.49;
XI. 2010.2;
IV. 2011.47;
V. 2012.35;
L.N. 426 of 2012;
III. 2013.44;
XII. 2014.52;
XIII. 2015.105.
Cap. 490.
Cap. 499;
XVI. 2017.56;
VII.2018.50;
VII.2019.42;
XVIII.2021.35;
VII.2022.50;
XII.2023.33;
IX.2025.39.
S.L. 595.14.

An amateur built motor vehicle is considered to be a new vehicle if, at least, the following parts of the vehicle are new:

- (a) the chassis;
- (b) the engine;
- (c) the steering mechanism; and
- (d) the axles and the gearbox;

"ambulance" means a motor vehicle of category M, or of category N if manufactured before the 29th October, 2012, intended for the transport of sick or injured people and having

special equipment for such purpose;

"Authority" means the Authority for Transport in Malta set up under the provisions of the [Authority for Transport in Malta Act](#);

"autogas" means liquefied petroleum gas with specifications according to MSA EN 589 used for the propulsion of motor vehicles and includes liquefied natural gas;

"autogas vehicle" means, for the purposes of this Act, a category M1 vehicle equipped with an autogas fuelling system;

"brought into Malta" means the entry into Malta of a motor vehicle coming from:

- (a) a Member State,
- (b) the Channel Islands (Guernsey and Jersey),
- (c) the Isle of Man,
- (d) Monaco,
- (e) Andorra,
- (f) San Marino, or
- (g) Northern Ireland,

and which was put into free circulation in such Member State, or in the Channel Islands, or in the Isle of Man, or in Monaco, or in Andorra, or in San Marino, or in Northern Ireland as the case may be, prior to entry into Malta;"business use" means the use of a vehicle in the direct exercise of an activity carried out for consideration or financial gain;

"categories L5e, L6e and L7e" shall have the same meaning as assigned to them in Annex I of Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and quadricycles;

"category M vehicles" means motor vehicles with at least four wheels designed and constructed for the carriage of passengers, and they comprise M1, M2 and M3 vehicles;

"category T" includes all wheeled tractors as described in Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles:

Provided that every wheeled tractor category shall be supplemented at the end by an 'a' or 'b' index according to its design speed as follows:

- (a) 'a' for wheeled tractors with a maximum design speed below or equal to 40 km per hour; and
- (b) 'b' for wheeled tractors with a maximum design speed above 40 km per hour;

"cc" means the cubic capacity of the engine of a motor vehicle;

"certificate" means the certificate of registration issued in terms of article 14;

"certificate of conformity" means the document issued by the manufacturer which certifies that a produced vehicle conforms to the approved type of vehicle and complies with all regulatory acts that were applicable at the time of its production;

"circulation licence fee" means the fee paid on the licensing of a motor vehicle and annually thereafter;

"circulation permit" means the permit issued annually by the Authority in terms of the provisions of the provisos to item 6 of the Fourth Schedule;

"CO₂ emissions" means the level of carbon dioxide emissions for a vehicle measured in accordance with Regulation (EC) No. 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information as amended and contained in the relevant EC type-approval certificate or EC certificate of conformity, and where the vehicle is not type-approved, for that particular vehicle the emissions level contained in a document acceptable to the Authority, as prescribed in regulations, showing a level of emissions comparable to that in Regulation 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No. 715/2007 and (EC) No. 595/2009 and repealing Directive 2007/46/EC;

"collectors' motor vehicle" means a vehicle imported into Malta from a third country which is classified by the Customs Department under CN Code 9705000090 (collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleonthological, ethnographic or numismatic interest).

"cycle" means a cycle fitted with an engine having a cylinder capacity of more than 50 cm³ if of the internal combustion type and, or a maximum design speed of more than 45 km/h, and includes motor cycles, motor tricycles and quadricycles;

"depreciation" means, for the purpose of this Act, the reduction in value of a motor vehicle resulting from use and obsolescence. Depreciation is calculated from the vehicle's date of first registration and allows for the original value of the vehicle to be modified for the purposes of tax deduction;

"[Directive 70/220/EEC](#)" means Council Directive 70/200/EEC of the 20th March, 1970 on the approximation of the laws of the Member States relating to measures to be taken against air pollution by gases from positive-ignition engines of motor vehicles as amended;

"[Directive 88/77/EEC](#)" means Council Directive 88/77/EEC of 3 December 1987 on the approximation of the laws of the Member States relating to the measures to be taken against the emission of gaseous pollutants from diesel engines for use in vehicles;

"[Directive 1999/96/EC](#)" means Directive 1999/96/EC of the

European Parliament and of the Council of 13 December 1999 on the approximation of the laws of the Member States relating to measures to be taken against the emission of gaseous and particulate pollutants from compression ignition engines for use in vehicles, and the emission of gaseous pollutants from positive ignition engines fuelled with natural gas or liquified petroleum gas for use in vehicles and amending [Council Directive 88/77/EEC](#);

"[Directive 2002/24/EC](#)" means Directive 2002/24/EC of the European Parliament and of the Council of 18 March 2002 relating to the type-approval of two or three-wheeled motor vehicles and repealing Council Directive 92/61/EC;

"[Directive 2005/55/EC](#)" means Directive 2005/55/EC of the European Parliament and of the Council of 28 September 2005 on the approximation of the laws of the Member States relating to the measures to be taken against the emission of gaseous and particulate pollutants from compression ignition engines for use in vehicles, and the emission of gaseous pollutants from positive ignition engines fuelled with natural gas or liquified petroleum gas for use in vehicles;

"electric vehicle" means a vehicle that derives its motive power exclusively from an electric motor, and it includes an electric motorcycle;

"Euro 2", "Euro 3", "Euro 4", "Euro 5", "Euro 6", "Euro II", "Euro III", "Euro IV", "Euro V" and "Euro VI" mean the emission standards set for all motor vehicles under [Directive 70/220/EEC](#), [Directive 88/77/EEC](#), [Directive 1999/96/EC](#), [Directive 2005/55/EC](#), [Regulation \(EC\) No 715/2007](#) and [Regulation 595/2009](#);

Cap. 460.

"European Union" has the same meaning as is assigned to it in article 2 of the [European Union Act](#), and includes Norway, Iceland and Liechtenstein;

"goods carrying vehicle" means any N1, N2 or N3 motor vehicle as defined in this article;

"HDDF system" means a heavy-duty dual fuel system used on vehicles;

"heavy-duty dual fuel system used on vehicles" means a diesel engine retrofit system, as defined by United Nations Regulation No. 143, meant to allow a retrofitted diesel engine to operate both with a diesel fuel and a gaseous fuel simultaneously with both types of fuels being metered separately;

"heavy-duty motor vehicle" means a motor vehicle used for the carriage of goods or passengers which works with a compression-ignition diesel engine and has a maximum permissible mass exceeding two thousand, six hundred and ten kilograms (2,610kg), as defined in Article 1.1 of Part B of the United Nations Regulation No. 143, in Article 1.1 of United Nations Regulation No. 49 and Article 2 of [Regulation \(EC\) No. 595/2009](#) of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy-duty vehicles (Euro VI)

and on access to vehicle repair and maintenance information and amending Regulation (EC) No. 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC;

"hybrid vehicle" means a vehicle having at least two different energy converters and two different energy storage systems for the purpose of vehicle propulsion;

"hydrogen fuel cell electric vehicle" means, for the purposes of this Act, an electric vehicle which uses a hydrogen fuel cell, instead of a battery, or in combination with a battery or supercapacitor, to power its on-board electric motor;

"imported into Malta" means the entry into Malta of a motor vehicle from a third country;

"invoice" means a document issued by the manufacturer or an authorised agent of the manufacturer or an authorised motor vehicle dealer to a buyer listing the vehicle or vehicles supplied and stating the sum of money due or paid and the chassis number of the said vehicle or vehicles;

"Latest Euro Standard" means and corresponds to the dates set out in the current EU Directives and Regulations establishing emission limits for the registration of new motor vehicles;

"leasing" shall mean a contract under which the owner of a motor vehicle grants to another person the exclusive possession of the motor vehicle for an agreed period, in return for a consideration, and under such conditions that the possessor of the motor vehicle will be obliged to pay the full amount of the consideration, or a penalty, to the owner of the motor vehicle, should the contract be terminated before the expiration of the agreed period;

"length of motor vehicle" means the length of the motor vehicle contained in the certificate of conformity, and where the vehicle is not covered by such a certificate, the length contained in a document acceptable to the Authority showing the technical specifications of that vehicle;

"light passenger transport vehicle" means an M1 motor vehicle registered and licensed to be hired from a light passenger transport operator in accordance with the Light Passenger Transport Services and Vehicle Hire Services Regulations;

S.L. 499.68.

"limousine" means a luxury passenger vehicle which either has a chassis or wheel-base that has been stretched, or is a sedan which is promoted as a luxury vehicle by its manufacturer;

"maximum authorized mass" means the maximum technically permissible laden mass of a motor vehicle as stated by the manufacturer;

"Member State" means a Member State of the European Union;

"Minister" means the Minister responsible for transport;

"M1 motor vehicle" means a vehicle used for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat;

"M2 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 tonnes;

"M3 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes;

"motor caravan" or "motor home" means a special purpose motor vehicle constructed to include living accommodation which contains at least the following equipment:

- seats and table,
- sleeping accommodation which may be converted from the seats,
- cooking facilities, and
- storage facilities.

This equipment shall be rigidly fixed to the living compartment; however, the table may be designed to be easily removable;

"motor cycle" means a two-wheel vehicle with or without a sidecar, fitted with an engine having a cylinder capacity of more than 50 cm³ of the internal combustion type and, or having a maximum design speed of more than 45 km per hour, and including a motor tricycle;

"motor route bus" means a passenger transport vehicle licensed to provide a public passenger transport service;

"motor vehicle" means any vehicle which falls within any of the descriptions listed in the First and Second Schedules;

S.L. 499.68.

"motor vehicle for hire" means a motor vehicle which is registered and licensed to be hired or leased from a vehicle hire services operator, and for the purpose of being driven by such hirer or lessee in accordance with the Light Passenger Transport Services and Vehicle Hire Services Regulations;

"motor vehicle provisionally registered by the Authority" means a motor vehicle which is brought into Malta or which is manufactured in Malta and is registered by the Authority with the intention of being re-exported or exported, as the case may be, within a period of ninety days from -

- (a) the date of its original entry into Malta; or
- (b) from the release of the said vehicle from a bonded warehouse, in accordance with the provisions of article 20; or
- (c) in the case of a vehicle manufactured in Malta, from the date of being provisionally registered by the Authority;

"N1 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes;

"N2 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes;

"N3 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 12 tonnes;

"national holidays" means such national holidays as established in the [National Holidays and Other Public Holidays Act](#);

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"New European Driving Cycle (NEDC)" means a driving cycle designed, *inter alia*, to assess the emission levels of car engines;

"new motor vehicle" means, for the purposes of this Act, a motor vehicle which has never been registered in any country;

"particulate matter" means the particulate emissions produced by diesel-powered motor vehicles as measured in accordance with Regulation (EU) 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, as amended;

"person" includes any body of persons;

"person residing in Malta" means:

(a) a person to whom a legally valid identification document has been issued in terms of the [Identity Card and other Identity Documents Act](#), or who is legally obliged to have a legally valid identification document issued under the [Identity Card and other Identity Documents Act](#);

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(b) a person, other than an individual, having his only or principal place of business in Malta;

"plug-in hybrid electric vehicle" means, for the purposes of this Act, a hybrid electric vehicle that uses rechargeable batteries, or another energy storage device, that can be recharged by plugging it into an external source of electric power having a battery autonomy (or battery range) of not less than fifty (50) km;

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

"public passenger transport service" means the regular passenger transport services of general economic interest provided to the public on a continuous and non-discriminatory basis;

"public holidays" means such public holidays as established in the [National Holidays and Other Public Holidays Act](#);

Cap. 252.

"quad bikes" means a four-wheeled bike whose maximum design speed is more than 45 km per hour and for the purposes of this Act includes wheeled tractors of category T that are supplemented by a 'b' index, category L6e and category L7e;

"quadricycle" means a motor vehicle with four wheels whose unladen mass is not more than 400 kg, or 550 kg for vehicles intended for carrying goods, not including the mass of batteries in the case of electric vehicles, and whose maximum net engine power does not exceed 15 kW;

"racing vehicle" means a motor vehicle specifically constructed for competitive purposes and may only be used in areas which are

exclusively reserved for such competitive events;

"range extender electric vehicle" means, for the purposes of this Act, an electric vehicle which has a plug-in battery pack and electric motor, as well as a small internal combustion engine having battery autonomy of not less than fifty (50) km prior to switching to the range-extender mode;

"registration tax" means the registration tax charged and levied in terms of article 3;

"Regulation (EU) No. 167/2013" means Regulation (EU) No. 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles;

"Regulation (EU) No. 168/2013" means Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and quadricycles;

"[Regulation \(EC\) No 715/2007](#)" means Regulation (EC) No 715/2007 of the European Parliament and of the Council on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information;

"[Regulation \(EC\) No. 595/2009](#)" means Regulation (EC) No. 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy-duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amending Regulation (EC) No. 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC;";

"[Regulation \(EC\) No 1072/2009](#)" means Regulation (EC) No 1072/2009 of the European Parliament and of the Council on common rules for access to the international road haulage market;

"[Regulation \(EC\) No 1073/2009](#)" means Regulation (EC) No 1073/2009 of the European Parliament and of the Council on common rules for access to the international market for coach and bus services;

"[Regulation \(EU\) 2018/858](#)" means Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No. 715/2007 and (EC) No. 595/2009 and repealing Directive 2007/46/EC;";

"RV" means the registration value of the motor vehicle in terms of article 9;

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

Provided that the Chief Executive of the Authority may, under such conditions as he may deem fit to impose, grant permission to the public service garage for the self-drive motor vehicle intended for short term hire to be hired by a hirer or granted under leasing terms to Government departments and, or entities for a long term;

"special purpose vehicles" means the same as the meaning assigned to it in [Regulation \(EU\) 2018/858](#) of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No. 715/2007 and (EC) No. 595/2009 and repealing Directive 2007/46/EC;

"third country" means a country other than a Member State, the Channel Islands (Guernsey and Jersey), the Isle of Man, Monaco, Andorra, San Marino, Norway, Iceland, Liechtenstein and Northern Ireland (with exception for the Northern Irish territorial waters in accordance with Article 5(3) of the Protocol on Ireland/Northern Ireland) on 1st January 2021 keep their status of Union goods even if they are registered in the UK;

"used motor vehicle" means a motor vehicle which is not a new motor vehicle;

"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;

"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;

"vintage vehicle classification committee" means a committee appointed by the Authority comprising a chairperson, a secretary and six (6) 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;

"Worldwide Harmonized Light Vehicle Test Procedure (WLTP)" means a global, harmonized standard for the measurement of, *inter alia*, CO₂ emissions in traditional and hybrid cars which was developed by the United Nations Economic Commission for Europe to replace the New European Driving Cycle (NEDC) as the

European vehicle homologation procedure.

(2) For the purposes of this Act a motor vehicle in respect of which any works have been done in Malta, including the fitting of an engine to a chassis or frame, shall be deemed to have been manufactured in Malta if the chassis or frame had not formed part of any motor vehicle imported into Malta or if the chassis or frame had formed part of a motor vehicle whose registration in Malta has been cancelled.

(3) Any reference in this Act to the owner of a motor vehicle shall be construed as including a reference to every co-owner thereof and to every person who has at the time relevant to such reference the motor vehicle in his possession or under his control.

Motor vehicles to be registered.

Added by:

VI. 2009.5.

Amended by:

XI. 2010.4;

III. 2013.45.

2A. (1) No person shall have in his possession or charge any motor vehicle which has not been registered with the Authority and on which the applicable registration tax has not been paid unless -

- (a) that person is an authorized manufacturer, agent or dealer of motor vehicles and the vehicle in his possession or charge is not left standing on the road or is not being used on the road, or
- (b) the vehicle is registered in another country and may be used temporarily on the roads in Malta in accordance with the provisions of article 18.

(2) No motor vehicle shall be used on the road without a circulation licence issued by the Authority unless that vehicle is the subject of an exemption under this Act or has a valid circulation licence issued by the competent authority in another country.

Charge to tax.

Amended by:

XXIII. 2000.30;

XIX. 2005.3.

Substituted by:

VI. 2009.6.

Amended by:

XI. 2010.5;

III. 2013.46;

XIII. 2015.106;

XII.2023.34.

3. (1) There shall be charged and levied by the Authority on account of the Government a registration tax and a circulation licence fee at the rate or in the amount specified in this Act on the registration and licensing of -

- (a) every motor vehicle imported or brought into Malta, and
- (b) every motor vehicle manufactured in Malta,

unless the vehicle is the subject of an exemption under this Act or is already registered and licensed in another country and is brought or imported temporarily into Malta in accordance with the provisions of article 18:

Provided that the payment of registration tax in respect of a used motor vehicle which is registered with the Authority by authorised motor vehicle importers or authorised motor vehicle dealers may be deferred until such date in which that vehicle is licensed by the Authority:

Provided further that should the registration tax and, or value applicable at the date of payment of the tax be lower than that applicable on the date of deferred registration, an authorised motor vehicle importer or an authorised motor vehicle dealer shall pay the registration tax applicable at date of payment of the said registration tax.

(1A) As from the 1st January 2024 and thereafter, the registered owner of an M1 motor vehicle originally registered in any country other than a third country prior to the 1st January 2009 and which was subsequently registered in Malta after such date and is still licensed and for which the registration tax and annual circulation licence fee imposed were in accordance to the Second Schedule, Category A and the Fourth Schedule, Category 1A, shall have the right to shift the registration tax and annual circulation tax regimes as explained below:

Provided that, upon exercising the right to pay the registration tax and annual circulation licence fee leviable in terms of the Second Schedule, Category AAA for registration tax and Fourth Schedule, Category 2 for the annual circulation licence fee instead of that leviable in terms of the paragraphs of the Second Schedule, Category A and the Fourth Schedule, Category 1A, such person shall be obliged to receive a refund from the Authority in credit for any difference which there may be between the sum total of registration tax and annual circulation licence fees payable up to such date calculated in terms of the paragraphs of the Second Schedule, Category AAA for registration tax and the Fourth Schedule, Category 2 for the annual circulation licence fee and the sum total of registration tax and annual circulation licence fees payable up to such date calculated in terms of the paragraphs of the Second Schedule, Category A and the Fourth Schedule, Category 1A.

(1B) The owner who decides to exercise his right in terms of sub-article (1A) shall be obliged to receive a credit on that particular licensed vehicle which shall be deducted from the annual circulation licence, if any, and this between the difference of the total sums of registration tax and annual circulation licence fees calculated in the manner established in the proviso to sub-article (1A) contemporaneously with the exercise of such right and the payment, for the first time, of the circulation licence fee in terms of the Fourth Schedule, Category 2.

(1C) As from the 1st January 2024 and thereafter the registered owner of a motorcycle originally registered in any country other than a third country prior to the 1st January 2009 and which was subsequently registered in Malta after such date and is still licensed and for which the registration tax and annual circulation licence fee leviable were in accordance to the Second Schedule, Category C and the Fourth Schedule, Category 3, shall have the right to shift the registration tax and annual circulation tax regimes as explained below:

Provided that upon exercising the right to pay the registration tax and annual circulation licence fee leviable in terms of the Second Schedule, Category CC for registration tax and the Fourth Schedule, Category 4 for the annual circulation licence fee and instead of that leviable in terms of paragraphs of the Second Schedule, Category C and the Fourth Schedule, Category 3 such person shall be obliged to receive a refund from the Authority in credit for any difference which there might be between the sum total of registration tax and annual circulation licence fees payable

up to such date calculated in terms of the paragraphs of the Second Schedule, Category CC for registration tax and the Fourth Schedule, Category 4 for the annual circulation licence fee and the sum total of registration tax and annual circulation licence fees payable up to such date calculated in terms of the paragraphs of the Second Schedule, Category C and the Fourth Schedule, Category 3.

(1D) The owner who decides to exercise his right in terms of sub-article (1A) shall be obliged to receive a credit on that particular licensed vehicle which shall be deducted from the annual circulation licence, if any, and this between the difference of the total sums of registration tax and annual circulation licence fees calculated in the manner established in the proviso to sub-article (1A) contemporaneously with the exercise of such right and the payment, for the first time, of the circulation licence fee in terms of the Fourth Schedule, Category 4.'

(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.

3A. Every motor vehicle imported or brought into Malta or manufactured in Malta shall, unless otherwise directed by the Authority, be accompanied by a certificate of conformity issued by the manufacturer, or any other similar and equivalent documentation in respect to the motor vehicle as proof that it complies with all relevant type approval requirements which the Authority may from time to time request, or as may be prescribed.

Certificate of conformity.
Added by:
VI. 2009.7.

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.

Notice of importation, bringing in, or manufacture of motor vehicles.
Amended by:
XXIII. 2000.30;
XIX. 2005.4;
VI. 2009.8.
Substituted by:
XIII. 2015.107.

Motor vehicle not to be taken out of bond or removed from place of manufacture without authorization.

Amended by:
XXIII. 2000.30;
XIX. 2005.5.

5. (1) No motor vehicle may be released from customs or taken out of any customs bond and no motor vehicle manufactured in Malta may be removed from the place in which it has been manufactured and used, or kept on the road, except with the authorization in writing of the Authority.

(2) The said authorization may be made subject to any conditions which the Authority may deem fit to impose for the safeguard of any tax which is or which may become due under this Act.

Classification of motor vehicles.

Amended by:
IX. 2001.15;
XXIII. 2000.30;
XIX. 2005.6.
Substituted by:
VI. 2009.6.
Amended by:
XI. 2010.6;
XIII. 2015.108;
VII. 2022.51.

6. (1) Every motor vehicle imported or brought into Malta and which is 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) and every motor vehicle manufactured in Malta shall be classified by the Authority under one of the categories listed in the First or Second Schedules, as the case may be, unless the vehicle is the subject of an exemption from registration under this Act.

(2) An M1 motor vehicle imported into Malta which -

- (a) is not a new motor vehicle;
- (b) is not accompanied by a certificate of conformity issued in accordance with the most recent EC Directive and corresponding emission stage or standard issued by the European Community; and
- (c) was manufactured more than four years prior to the date of coming into force of the most recent EC Directive as laid down therein and which stipulates the latest emission stage or standard,

shall be classified under the Second Schedule and a tax shall be levied thereon at the rate or in the amount specified therein:

Provided that the most recent EC Directive shall be the EC Directive applicable at the point of import of the motor vehicle.

(3) Any N1, N2, N3, M2 and M3 vehicle and any motor vehicle classified as a special purpose motor vehicle imported or brought into Malta or manufactured in Malta shall, for registration purposes, be accompanied by a document issued by the manufacturer which identifies the emission level of the vehicle:

Provided that where the said document does not identify the emission level of the motor vehicle, the classification of the vehicle shall be based on the year of manufacture of the vehicle, and the tax to be levied thereon shall be at the rate specified in the First and Second Schedules.

Anti-abuse provision.
Added by:
VI. 2009.10.

6A. Without prejudice to the provisions of article 19(3)(i), any motor vehicle imported into another Member State from a third country with the scope of being used in Malta, shall on its entry into Malta be deemed to have been imported into Malta so long as the owner of the vehicle does not prove to the Authority that the motor vehicle was used by him in the Member State from where it

was brought.

7. (1) Where an M1 motor vehicle is imported or brought into Malta without an engine, it shall be provisionally classified under such category which would have been applicable had the motor vehicle been imported or brought into Malta with an engine of the maximum applicable CO₂, and, where applicable, also the particulate matter, attributed to such a motor vehicle of the same category.

Provisional classification.
Amended by:
XXIII. 2000.30;
XIX. 2005.7;
VI. 2009.11;
XI. 2010.7.

(2) Where a motor vehicle, other than an M1 motor vehicle, is imported or brought into Malta without an engine, it shall be provisionally classified under such category which would have been applicable had the motor vehicle been imported or brought into Malta with an engine of the maximum applicable cc.

(3) Where the Authority is not satisfied that it has all the information or evidence relevant to the proper classification of a motor vehicle it may provisionally classify that motor vehicle under any category which it deems appropriate in the circumstances.

(4) Upon presentation of the relevant certification, the Authority may at any time replace a provisional classification by a definitive classification either under the same category or under a different category, and the registration tax due under this Act on the registration of the relevant motor vehicle shall upon such definitive classification be adjusted and due accordingly in accordance with the provisions of article 11.

8. (1) Registration tax on M1, M2 and M3 vehicles shall be due on the registration value of a motor vehicle classified or provisionally classified under the Second Schedule, at the rate or in the amount specified against the respective category and in accordance with the criteria identified under each Schedule:

Rate of registration tax and circulation licence fee.
Amended by"
IX. 2001.18;
XIX. 2005.8.
Substituted by:
VI. 2009.12.
Amended by:
XI. 2010.8;
V. 2012.36;
III. 2013.47;
XIII. 2015.109;
XV. 2016.22;
XVIII.2021.36;
XII.2023.35;
IX.2025.40;
III.2026.34.

Provided that in respect of used M1 vehicles classified under the Second Schedule other than those classified under article 6(2) shall not exceed the residual depreciated tax value of an identical or similar motor vehicle on the Maltese market.

(2) Registration tax on N1, N2 and N3 vehicles shall be at the rates or amounts specified in the First Schedule.

(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 two-hundred (200) according to NEDC standard or two-hundred and twenty (220) or higher according to WLTP standard, and having an emission level equivalent to the latest European Standard or latest European Standard minus one or latest European Standard minus two, and motor cycles with an engine capacity equal to, or higher than eight-hundred and one (801cc) which are to be registered for the first time, or are already registered as racing vehicles with the Authority in accordance with

this Act, may be registered to be used on the road in Malta solely and exclusively on Fridays as from 18.00 onwards, Saturdays, Sundays, national holidays and other public holidays:

Provided that registration tax on the said M1 motor vehicles and motorcycles shall be charged at the rate established in the Second Schedule.

(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 Fridays as from 18.00hrs onwards, 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):

Provided that any person who without making use thereof, with regard to 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 Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall also be guilty of an offence and shall also be liable to the punishment stipulated in article 21(2a)

(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 Fridays as from 18.00hrs onwards, 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:

Provided that, in such cases where the registration value of the motor vehicle in question is higher than the registration value used for the purposes of calculating the registration tax payable when the said motor vehicle was first registered, the registration value used during first registration shall apply for the purpose of calculating the difference in the registration tax payable.

(8) A circulation licence fee shall be due on the licensing of a motor vehicle registered under this Act at the rate specified in the Fourth Schedule and every year thereafter:

Provided that the owner of a motor vehicle shall be exempted from renewing the circulation licence thereof where that motor vehicle -

- (a) is being held by the Police or Customs or the Authority or the Agency, or
- (b) has been seized by a Court's order, or
- (c) has been stolen and the theft has been reported to the Police, or
- (d) has been exported, or
- (e) its owner is being held in jail or is serving a prison sentence; or
- (f) its owner is hospitalised on a long-term basis or was suffering from a medical condition which prevented him from renewing the circulation licence thereof:

Provided further that such exemption shall cease once the vehicle is returned to the owner in respect of paragraphs (a), (b) and (c), or the owner leaves prison in respect of paragraph (e):

Provided further that such vehicle shall not be driven on the road until the licence thereto has been renewed.

(9) Where an M1 motor vehicle, already registered by the Authority, is fitted with a new engine or its engine is fitted with a device in respect of which there is in force a certificate of conformity issued by the manufacturer, and thus qualify for reduced CO₂ or particulate matter levels, that vehicle shall qualify for a circulation licence fee applicable to those reduced CO₂ or particulate matter levels:

Provided that vehicle is covered by a reduced emissions certificate issued by an authorised examiner or an accredited testing facility.

Provided further that where such motor vehicle had been registered with the Authority prior to the 1st January, 2009, it shall be classified under the respective cc of that engine and the appropriate circulation licence fee shall apply.

(10) Where a motor vehicle other than an M1 motor vehicle, is fitted with a new engine, that vehicle shall qualify for a circulation licence fee applicable to that engine's cc.

(11) In the determination of the CO₂ emission levels of any motor vehicle, the combined level of carbon dioxide standard shall apply.

(12) Whenever a discrepancy may arise between the applicable registration tax and, or the applicable circulation licence fee relative to any vehicle as a result of any difference between the computation of such tax and, or fee consequent to the application of the NEDC standard or the WLTP standard, the Authority shall apply such correctory measures as may be necessary in order to establish a uniform rate of tax or fee irrespective of the applicable NEDC or WLTP standard and to cancel out the discrepancy which would

otherwise result.

Conversion of
licensing regime of
the vehicle.
Added by:
XVIII.2021.37.

8A. (1) All the owners of M1 motor vehicles as well as motor cycles which are already registered with the Authority for use on the road in Malta may apply with the Authority in order to convert the licensing regime of their vehicle for use on the road in Malta solely and exclusively on Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays.

(2) The application shall be submitted by means of such form and according to such procedures as may be established by the Authority from time to time.

(3) The circulation licence fee payable in respect of motor vehicles, including motor cycles, whose licensing regime is converted in terms of sub-article (1) shall be calculated at thirty-five per cent (35%) of the rate specified in the Fourth Schedule.

(4) No refund of the registration tax, or any part thereof, paid upon the registration of the vehicle for use on the road in Malta may be claimed in respect of any motor vehicle, including motor cycle, upon conversion of its licensing regime in terms of sub-article (1).

(5) All motor vehicles and motor cycles whose licensing regime is converted in terms of sub-article (1) shall be kept in a garage and may not be used nor parked on the road in Malta on any day other than Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays.

(6) The owner of any motor vehicle or motor cycle whose licensing regime is converted in terms of sub-article (1) may apply with the Authority, on such form and according to such procedures as may be established by the Authority from time to time, in order for the use in the road of such motor vehicle or motor cycle not to remain limited only to Fridays as from 18.00 hrs onwards, Saturdays, Sundays, national holidays and other public holidays. In such an event, the applicant shall be obliged to pay a sum equivalent to the circulation licence fee at the full rate specified in the Fourth Schedule for the period from the date when such application is accepted until the date of renewal of the circulation licence fee less the sum paid at the reduced rate established in sub-article (3).

Collectors' motor
vehicles.
Added by:
VII.2019.43.
Renumbered by:
XVIII.2021.37.

8B. Vehicles which are imported into Malta from third countries and which are classified as collectors' motor vehicles shall be exempt from the payment of registration tax and circulation licence fee on condition that these are not, at any time, driven, used or parked on the roads in Malta.

9. (1) The registration value of a new category M1 motor vehicle, motor cycle, quad bike or quadricycle imported or brought into Malta or manufactured in Malta shall be the price quoted on the invoice, and also, where applicable, the insurance and freight.

Registration value.
Amended by:
XXXII. 2007.77.
Substituted by:
VI. 2009.13.
Amended by:
XI. 2010.9;
III. 2013.48.

(2) The registration value of a used category M1 motor vehicle, motor cycle, quad bike, quadricycle or classic, vintage or veteran vehicle imported or brought into Malta shall be deemed to be the average market value of identical, equivalent, or similar motor vehicles on the Maltese market, which value shall be arrived at by depreciating the manufacturer's invoice value and also, where applicable, the insurance and freight of such motor vehicle imported or brought into Malta as new or manufactured in Malta to the current Maltese market value:

Provided that the current Maltese market value shall be determined at the point the motor vehicle is brought to charge to tax:

Provided further that where a person who is transferring his residence from a place outside Malta to a place in Malta applies for an exemption from the payment of registration tax in respect of a motor vehicle brought or imported into Malta in terms of article 19(3)(f), the registration value of that vehicle and the registration tax to be paid thereon if the application is rejected shall be those applicable on the date when his application for exemption is received by the Ministry responsible for finance.

10. (1) Without prejudice to anything contained in any other law the owner of a motor vehicle which has been classified or provisionally classified under this Act shall not carry out or allow any other person to carry out any addition, alteration or adaptation in respect thereto without the authorisation in writing by the Authority.

Conversion of classification.
Amended by:
XXIII. 2000.30;
II. 2002.4;
II. 2004.44.
Substituted by:
VI. 2009.14.
Amended by:
XII. 2014.53;
VII. 2022.52.

(2) The owner shall thus give notice to the Authority before he may carry out or allow any other person to carry out such addition, alteration or adaptation and before he may make or allow any other person to make any use thereof, if the description of that motor vehicle would, as a consequence of such works or use, fall within a category other than that under which it has been classified.

(3) When a notice has been given as aforesaid or when any works or use as aforesaid have been carried out or has been made on the authorisation of the Authority, the Authority may convert the classification of the motor vehicle accordingly.

(4) When -

- (a) a conversion of the classification of a motor vehicle is occasioned by any works carried out in respect thereto or by any use made thereof, and
- (b) the rate of registration tax or the amount of registration tax chargeable with respect to motor vehicles classified under the category to which the classification has been converted is higher than the rate of registration tax or the amount of registration

tax charged with respect to the original classification of that motor vehicle,

an additional registration tax shall be due at the difference between the said two rates on the registration value of that motor vehicle as determined at the time of the original classification or in an amount equivalent to the difference between the said two amounts, as the case may be:

Provided that the provisions of this sub-article shall not apply if the conversion of the classification occurs later than sixty months from the date on which the original classification had been made in the case -

- (i) where the motor vehicle was first registered under this Act before the 31st December, 2001; or
- (ii) of the conversion in the classification of a motor vehicle for hire, or a light passenger transport vehicle:

Provided further that the provisions of this sub-article shall not apply if the conversion of the classification occurs later than thirty-six months following the date of the original classification in the case of vehicles registered for use as motor vehicles for hire.

(5) Where an N1 motor vehicle is converted into an M1 motor vehicle, the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle in the highest band under the Second Schedule whether the vehicle is powered by a petrol engine or by a diesel engine. The registration value (RV) of a motor vehicle as converted shall be deemed to be that of a used M1 motor vehicle.

(6) Where an N1 motor vehicle is converted into an M1 motor vehicle, the circulation licence fee payable on that vehicle as converted shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(7) For the purposes of sub-article (3), the term "original classification" does not include a provisional classification made in terms of article 7.

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

- (a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and
- (b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

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

- (a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and
- (b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

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

- (a) the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle; and
- (b) the circulation licence fee payable on that vehicle shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule:

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

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

11. (1) Subject to the provisions of articles 11A, 12 and 23, the registration tax charged under this Act in respect of a motor vehicle shall be payable to the Authority on the day on which the classification or provisional classification of that motor vehicle has been made by the Authority.

Payment of the
registration tax.
Amended by:
XXIII. 2000.30;
VI. 2009.15.

(2) Any registration tax paid in respect of a motor vehicle which has been provisionally classified under this Act shall be set off against the registration tax determined by reference to the definitive classification and where the registration tax so determined is less than the amount paid the difference shall be refunded to the person who is the owner of the motor vehicle at the time of such definitive classification.

(3) The owner of a motor vehicle shall be liable for any

registration tax due under this Act in respect of that motor vehicle and when two or more persons are so liable their liability shall be joint and several.

Appeals.

Added by:

VI. 2009.16.

Amended by:

XV. 2009.49.

Substituted by:

XI. 2010.10.

Amended by:

XIII. 2015.110.

Cap. 490.

11A. (1) Any person who has paid or who is liable to pay vehicle registration tax may appeal against the amount of tax charged within twenty-one days from the date that amount is communicated to that person.

(2) An appeal 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 prescribed thereunder.

(3) Where the Tribunal determines that the amount due in respect of registration tax is less than the amount paid, the Authority shall, within ninety days from such decision, repay on account of the Government the amount overpaid to the appellant concerned.

(4) Where the Tribunal determines that the amount due in respect of the registration tax is greater 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.

(5) Interest at 8% per annum shall be payable by the Authority where it fails to comply with sub-article (3), or by the appellant where he fails to comply with sub-article (4).

Postponement of
the registration tax.

Amended by:

XXIII. 2000.30;

XIX. 2005.9;

VI. 2009.17.

12. (1) The Authority may postpone the date on which the registration tax or any part thereof is payable and it may in such a case require the payment of such deposit or the provision of such security and impose any such conditions as it may deem fit for the safeguard of any registration tax which is or which may become due under this Act.

(2) In the case of any breach of any such condition or in any case in which the Authority has reason to believe that the registration tax due may not otherwise be collectible the Authority may by order in writing and notwithstanding any postponement given request the payment of any registration tax due and such registration tax shall thereupon become payable forthwith.

(3) The Authority shall have the right to appropriate in its favour on account of any registration tax due and payable any deposit made and any security given in respect thereof.

Suit of the

Authority.

Amended by:

XXIII. 2000.30.

13. A suit or other action for the collection of any tax payable under this Act may be instituted by the Authority in the competent court of civil jurisdiction not later than two years from the end of the year during which the motor vehicle in respect of which the tax is payable has last been found to be in the possession of any person in Malta.

14. Upon the payment of the registration tax in respect of a motor vehicle, the Authority shall register that motor vehicle and shall issue a certificate of registration as prescribed by regulations.

Registration of motor vehicles.
Amended by:
XXIII. 2000.30.
Substituted by:
VI. 2009.18.

15. Deleted by Act XXX.2002.16.

Notice of export, loss, etc., of motor vehicle.
Amended by:
XXIII. 2000.30.

16. The Authority may on being satisfied that a motor vehicle registered in Malta has been permanently exported out of Malta or knocked down, demolished, destroyed or irreparably damaged cancel the registration of that motor vehicle.

Cancellation of registration.
Amended by:
XXIII. 2000.30.

17. Deleted by Act VI.2009.19.

Deemed importation.

17A. (1) Where a motor vehicle is provisionally registered by the Authority, the registration tax due shall be that specified in the Third Schedule.

Provisionally registered vehicles.
Added by:
II. 2002.5.
Amended by:
XIX. 2005.10.
Substituted by:
VI. 2009.20.

(2) No motor vehicle shall be registered as a provisionally registered vehicle unless the manufacturer or the dealer or the agent or the owner, as the case may be, signs a declaration in such manner as the Authority may prescribe from time to time, to the effect that the motor vehicle will be provisionally registered only to be exported or re-exported.

(3) If after the expiry of the period of ninety days from the provisional registration of the vehicle the manufacturer or the dealer or the agent or the owner fails to present all the documents as may be required by the Authority from time to time, proving that the same vehicle which was registered as a provisionally registered vehicle was in fact exported or re-exported before the expiry of the said period of ninety days, an additional registration tax equivalent to the amount of registration tax due on the date on which the period during which the motor vehicle had to be exported or re-exported lapses, according to the respective category of that motor vehicle as specified in the First and Second Schedules, shall be due:

Provided that the Authority may extend by a further period of thirty days the period of ninety days mentioned in this sub-article on a written request of the manufacturer, dealer, agent or the owner of the motor vehicle, which written request must be made not later than the last day of the same period of ninety days.

(4) If, following the exportation or re-exportation of that provisionally registered vehicle according to sub-article (3), that provisionally registered vehicle is again brought into Malta notwithstanding that no addition, alteration or adaptation has been carried out thereto which according to article 12, would result in a change of the classification of that vehicle were it not a provisionally registered vehicle, an additional registration tax shall be due equivalent to the amount of registration tax due on the date of re-entry of that motor vehicle according to the respective category of that motor vehicle as specified in the First and Second

Schedules.

(5) No provisionally registered vehicle may be driven on the road without a licence issued by the Authority upon the payment of the applicable circulation licence fee:

Provided the amount of circulation licence fee payable in respect of that vehicle shall be at the rate of 12 per cent of the annual circulation licence fee applicable to that vehicle for every month for which the vehicle is licensed. The period for which that vehicle shall be licensed shall not be less than one month.

Motor vehicles brought into Malta temporarily.
Amended by:
XXIII. 2000.30.
Substituted by:
XIX. 2005.11;
VI. 2009.21.
Amended by:
XI. 2010.11;
V. 2012.37;
L.N. 426 of 2012;
XIII. 2015.111;
XVI. 2017.57;
IX.2025.41.

18. (1) Notwithstanding anything contained elsewhere in this Act, the following vehicles may, subject to any conditions, restrictions or limitations prescribed by regulations, be used on the road without payment of the vehicle registration tax or part thereof and without the need to be registered with the Authority:

(a) any private motor vehicle registered in another country, which satisfies all the following conditions:

- (i) it is brought temporarily into Malta for a period, consecutive or otherwise, not exceeding seven months in any twelve month period;
- (ii) by a person who has his normal residence outside Malta;

(iii) that person does not have a legally valid identification document issued in terms of the [Identity Card and other Identity Documents Act](#), or is, under the said Act, obliged to be in possession of a legally valid identification document or has not been issued with a residence permit in terms of the [Immigration Act](#); and

(iv) the vehicle is for private use or for business use:

Provided that where a private vehicle registered in the country of normal residence of the user is used regularly for the journey between his residence in that country and his place of work in an undertaking in Malta, the exemption from the vehicle registration tax shall be without any time limit.

For the purposes of the provisions of this paragraph -

"business use" means the use of a vehicle in the direct exercise of an activity carried out for consideration or financial gain;

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

"private vehicle" means an M1 motor vehicle, including its trailer, if any, a motor caravan, a motor home or an N1 motor vehicle or a cycle;

(b) any M1 motor vehicle or cycle registered in another country which is brought into Malta by a person who has been residing outside Malta for at least 185 days and who comes to Malta under a works contract, in

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which case the exemption shall be for a period of twelve months from the date of the vehicle's arrival in Malta;

- (c) any M1 motor vehicle or cycle which is imported or brought temporarily into Malta by a student who has his normal residence outside Malta for his own use and who is residing in Malta for the sole purpose of pursuing his studies in an educational institution authorized as such by the education authorities;
- (d) any motor vehicle brought into Malta by a licensed motor vehicle trader as a representative sample of a particular vehicle to be displayed or used for demonstration with a view of obtaining orders for similar vehicles provided the vehicle was brought temporarily into Malta with the authorization of the Authority;
- (e) goods vehicles registered in another Member State and operated by a haulier established and licensed in that Member State, brought into Malta to carry out international carriage of goods by road covered by a valid Community licence in accordance with [Regulation \(EC\) No 1072/2009](#) as amended;
- (f) passenger motor vehicles registered in another Member State and operated by a carrier established and licensed in that Member State, brought into Malta to carry out international carriage of passengers by road covered by a valid Community licence in accordance with [Regulation \(EC\) No 1073/2009](#) as amended; and
- (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.

- (2) The exemptions under paragraphs (b), (c) and (d) of the

preceding sub-article shall be granted under those conditions, restrictions or limitations prescribed by the Minister responsible for finance.

(3) (*Deleted by Act XIII. 2015.111*).

(3a) Where a vehicle which is not subject to the exemptions stipulated in sub-article (1) is brought into Malta and is used on the road without payment of the vehicle registration tax, said vehicle shall be impounded and the owner shall be liable to the payment of the vehicle registration tax together with any administrative costs and penalties which may be established by the Authority and, following such payment, shall be obliged to either register the vehicle or take the said vehicle out of Malta within such time as may be prescribed by the Authority, from time to time:

Provided that the owner may, instead of payment of the vehicle registration tax, pay the Authority an administrative penalty of two thousand euro (€2,000) and proceed to take the said vehicle out of Malta within such time as may be prescribed by the Authority.

(4) An M1 motor vehicle or a cycle which is hired or leased from a car hire undertaking established in another Member State by a person who is not a resident of Malta shall be exempt from the requirement to be registered with the Authority and from the payment of registration tax thereon if that vehicle is used in Malta for a continuous period of not more than thirty days, during which period it may -

- (a) be re-hired once only to a person who does not have his normal residence in Malta with a view of the said vehicle being taken out of Malta, or
- (b) be returned by an employee of the car hire undertaking whether or not the employee has his normal residence in Malta, and

where the vehicle remains in Malta for more than thirty days it shall be registered with the Authority and it shall be charged to a registration tax at the rate or in the amount specified in the Second Schedule.

- (5) (a) Subject to the provisions of paragraph (b), for the purposes of this article, "normal residence" means the place where a person lives for at least 185 days in each year, because of personal and occupational ties, or, in the case of a person with no occupational ties, because of personal ties.
- (b) Where the occupational ties of a person are in a place different from that of his personal ties and consequently lives in turn in different places situated in two or more countries, the normal residence of that person shall be regarded as being the place of his personal ties provided that, unless the person is living in another country in order to carry out a task of a definite duration, such person returns there regularly.
- (c) A person who lives in a country primarily for the

purpose of attending a school or university or other educational or vocational establishment shall not be regarded as having his normal residence in that country.

- (d) Proof of normal residence shall be given by the person bringing temporarily a motor vehicle into Malta by means of a legally valid identification document, or utility bills, or documents relating to the acquisition of property or to employment or to other transactions carried out in the course of day to day living, and any other valid documents which the Authority may require or accept.

19. (1) Without prejudice to the provisions of article 17A, no registration tax shall be payable under this Act on a motor vehicle which is imported or brought into Malta for the purpose of being exported as merchandise without being used in Malta and which is released from customs for this purpose, provided such export is made directly from a bonded warehouse unless such vehicle is again re-imported into Malta.

Exemption from tax.

Amended by:

II. 2002.6.

Substituted by:

VI. 2009.22.

Amended by:

XI. 2010.12;

IV. 2011.49;

V. 2012.38.

- (2) (a) The Minister responsible for finance may, by order and subject to any conditions, restrictions or limitations, exempt any person from the payment of any tax or part of the tax or from any obligation imposed under this Act.
- (b) Such exemption may be granted with retrospective effect.
- (c) The Minister responsible for finance may revoke any order made under this article.
- (d) The Minister responsible for finance may delegate his authority to any person to put into effect the exemption under paragraph (a).
- (3) The following motor vehicles shall, upon registration with the Authority, be exempt from the payment of registration tax:
 - (a) vehicles supplied to the Government of Malta for the public service;
 - (b) vehicles supplied to the Armed Forces of Malta;
 - (c) vehicles to be used by institutions of the European Union;
 - (d) vehicles supplied to any international organisation recognised as such by the Minister responsible for foreign affairs for official use in Malta;
 - (e) vehicles supplied under diplomatic, consular or similar arrangements in virtue of the [Diplomatic Immunities and Privileges Act](#); and
 - (f) any M1 motor vehicle or a cycle which is the personal property of a private individual and is being brought permanently into Malta by the individual when he is transferring his normal residence from a place outside

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Malta to a place in Malta, provided that that vehicle qualifies for such exemption. The said exemption shall be given under those conditions, restrictions or limitations prescribed by the Minister responsible for finance.

(4) Where a motor vehicle, which has been granted an exemption from registration tax under sub-articles (2) and (3) is sold or disposed of in Malta, there shall be paid on it the registration tax applicable to the market value of the vehicle.

(5) The vehicles listed under sub-article (3)(a) to (e) shall also be exempt from the payment of any circulation licence fees.

(6) Without prejudice to the provisions of sub-article (2), the Minister responsible for finance may authorise the Authority to register a motor vehicle, subject to such conditions, limitations or restrictions as it may impose, either without payment of registration tax or on payment of the registration tax at less than the rate ordinarily chargeable or, where the said tax has been paid, to repay the tax in whole or in part.

Granting of credit.
Added by:
VI. 2009.23.

19A. (1) Without prejudice to the provisions of this Act, the Minister responsible for finance may by Order, and according to the terms specified therein, grant credit on registration tax which has been paid or may have to be paid on a motor vehicle within a specified time as may be determined in the Order.

(2) The Minister responsible for finance may revoke any order made under this article.

Power to make
rules and
regulations.
Amended by:
VI. 2009.24.

20. (1) The Minister may, with the concurrence of the Minister responsible for finance, by rules published in the Gazette:

- (a) amend or substitute the First, Second or Third Schedule provided that no such amendment or substitution shall have the effect of increasing the tax charged in accordance with the said Schedules;
- (b) amend or substitute the Fourth Schedule even if such amendment will have the effect of increasing the fees charged in accordance with the said Schedule; and
- (c) classify, substitute or modify the category of motor vehicles which may be registered in Malta.

(2) The Minister may make such regulations as he considers necessary for securing the payment and collection of the tax and generally for giving effect to the provisions of this Act and in particular, but without prejudice to the generality of the foregoing, for prescribing -

- (a) the form on which any notice required by this Act is to be given, the time within which such notice is to be given, the particulars which are to be provided in such notice and the documents that are to be submitted with such notice;
- (b) the amount, the form and the manner in which any deposit is to be made or any security is to be given;

- (c) the conditions under which any authorization may be granted under this Act including the requirement for any deposit or security;
- (d) any thing that may be prescribed under the other articles of this Act.

21. (1) Any person who -

- (a) without the authorization of the Authority or in violation of any condition under which such authorization may have been granted has in his possession, uses or allows to be used or sells or otherwise transfers or takes out or allows to be taken out of any customs bond or removes or allows to be removed from any place where a motor vehicle has been manufactured any motor vehicle which has not been registered under this Act; or
- (b) 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 or 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 incomplete in any material respect; or
- (c) impedes or obstructs the Authority or any officer authorized by the Authority from or in the performance of any duty or power under any provisions of this Act; or
- (d) does or omits or suffers to be done or omitted any act or thing with the intent to unlawfully evade or postpone the payment of the registration tax; or
- (e) being the employer of a person who commits any of the foregoing offences fails to show to the satisfaction of the court that such offence was done without his knowledge and that he could not with reasonable diligence have obtained knowledge thereof; or
- (f) without the authorisation of the Authority, increases the seating capacity of the vehicle, alters or performs any changes to the vehicle which are not prescribed in the registration certificate; or
- (g) 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
- (h) 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 Friday as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays on any other day; or

Offences and penalties.

Amended by:

*IX. 2001.16;
XXIII. 2000.30;
XIX. 2005.12;
L.N. 425 of 2007;
VI. 2009.25;
XI. 2010.13;
V. 2012.39;
XII. 2014.54;
XIII. 2015.112;
XVIII. 2021.38;
VII. 2022.53;
IX. 2025.42;
III. 2026.35.*

- (i) 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
- (j) 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
- (k) 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
- (l) 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
- (m) 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
- (n) 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 incomplete in any material respect,

shall be guilty of an offence and on conviction shall be liable to a fine (*multa*) not exceeding two thousand five hundred euro (€2,500), or twice the amount of the registration tax endangered, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

(2) On the conviction for any offence referred to in sub-article (1)(a) or (b), the court shall, in addition to the penalty laid down in the said sub-article, order the forfeiture of the motor vehicle to which the offence relates.

(2a) Any person who, without making use thereof, with regard to 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 Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall be guilty of an offence and on conviction, shall be liable to a fine (*multa*) of two thousand five hundred euro (€2,500).

(3) Notwithstanding the provisions of the [Criminal Code](#) the

Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgment given by the Court of Magistrates in respect of criminal proceedings arising out of the provisions of this Act.

(4) When a new motor vehicle is imported or brought in permanently by a person for his own personal use, the application for the registration of the said motor vehicle together with the required documents shall be submitted to the Authority within thirty days (30) following the motor vehicle's arrival in Malta.

(4a) When a person, for unjustified reasons, fails to comply with the provisions of sub-article (4), he shall be liable to an administrative penalty of thirty euro (€30) for each day that the vehicle remains not registered on the expiry of the said thirty (30) days:

Provided that when a person appeals in accordance with article 11A or any regulations made under this Act, the said application and documentation shall be submitted within twenty (20) days from the decision of the Tribunal:

Provided further that where a person applies for an exemption under article 19, that person shall submit the said application for registration and the documentation accompanying it within twenty (20) days from the notification of the decision relating to the application for the said exemption.

(4b) The administrative penalty established in sub-article (4a) shall not apply when the vehicle is an agricultural tractor or a vehicle registered under Category F of the First Schedule.

(5) Where the owner of a motor vehicle, registered and licensed by the Authority, fails to pay, for unjustified reasons, the applicable circulation licence fee on that vehicle within three months from the expiry of the vehicle licence, he shall be liable to an administrative fine, payable to the Authority, of €10 for each month the applicable circulation licence fee remains unpaid, with such amount not exceeding €100, notwithstanding any other action which may be taken in terms of the [Traffic Regulation Ordinance](#) or any regulations thereunder.

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22. (1) No prosecution for any offence against this Act may be commenced except at the instance or with the sanction of the Authority.

(2) The conviction of a person for an offence under this Act shall not relieve that or any other person from any tax to which he may be liable and the payment by any person of any tax shall not relieve him or any other person from liability to prosecution under this Act.

(3) The provisions of this Act shall not affect any criminal proceedings under any other law.

Further provisions
relating to
prosecutions and
penalties.
Amended by:
XXIII. 2000.30.

Powers of the
Police and
Enforcement
Officers.
Added by:
VI. 2009.26.

22A. Whenever a Police officer or an Enforcement Officer of the Authority reasonably suspects that -

- (a) a motor vehicle has not been registered in accordance with this Act, or
- (b) a motor vehicle has been converted and a notice in relation to the conversion has not been given under article 10, or
- (c) any registration tax in respect of a vehicle has not been paid,

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the officer may detain the vehicle and shall order the removal of the said vehicle in accordance with the provisions of the [Traffic Regulation Ordinance](#) or regulations made thereunder.

Drawback.
Amended by:
XXIII. 2000.30;
VI. 2009.27;
XI. 2010.14;
XIII. 2015.113.

23. (1) Registration tax paid in accordance with the provisions of this Act shall not be refunded except where:

- (a) it has been paid in respect of a motor vehicle imported or brought into Malta or manufactured in Malta which is exported without having been used in Malta;
- (b) it is refundable in terms of article 3(4) and article 11(2);
- (c) it is subsequently declared not to be payable by means of an exemption order made under article 19(2);
- (d) it may be refundable under article 19(5), or
- (e) it is subsequently modified by the Administrative Review Tribunal.

(2) The payment of a drawback shall be subject to the production of such documents and to the making and signing of any declaration as the Authority may require.

Deferred payment
of tax.
Added by:
L.N. 217 of 2000.
Amended by:
XXIII. 2000.30.
Substituted by:
VI. 2009.24.
Amended by:
XI. 2010.15;
IV. 2011.50.
Substituted by:
V. 2012.40.
Amended by:
III. 2013.49.

24. (*Deleted by Act XII. 2014.55.*).

Vintage vehicles.
Added by:
XIII. 2015.114.
Amended by:
XVIII.2021.38;
IX.2025.43.

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 the average market value of identical, equivalent or similar motor vehicles on the international market:

Provided that the registration value shall not in any event be less than the invoice value.

(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
- (b) transfer the said vehicle to an authorised treatment facility in accordance with the [Environment Protection 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.

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(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.

(22) A vehicle which is classified as a vintage vehicle by the vintage vehicle classification committee shall be exempt from the payment of a circulation licence fee and in lieu the administrative fee established in the Fourth Schedule shall apply:

Added by:
VII.2019.44.

Provided that, in the event that, upon the renewal of its circulation licence after having undergone a vehicle roadworthiness test, it results that a vintage vehicle has registered three-thousand kilometres (3,000 km) or more on its odometer in one (1) year since the last renewal of its circulation licence, or an average of three-thousand kilometres (3,000 km) or more per year with regard to such vehicles which undergo a vehicle roadworthiness test once every two (2) years, then, in addition to the administrative fee established in the Fourth Schedule, the owner of the said vehicle shall also be obliged to pay the circulation licence fee established in the Fourth Schedule for such year or years during which the said vehicle had registered three thousand kilometres (3,000 km) or more on its odometer in one (1) year or an average of three thousand kilometres (3,000 km) or more per year with regard to such vehicles which undergo a vehicle roadworthiness test once every two (2) years:

Provided that, nevertheless, such vehicle shall not lose its status as a vintage vehicle and shall continue to pay solely the administration fee established in the Fourth Schedule unless, upon renewal of the circulation licence, it results that the owner thereof shall also be obliged to pay the circulation licence fee established in the Fourth Schedule as a result of the fact that such vintage vehicle has registered three thousand kilometres (3,000 km) or more in one (1) year or an average of three thousand kilometres (3,000 km) or more per year if it is a vehicle which undergoes a road worthiness test once every two (2) years.

*Added by:
XVIII.2021.39.*

(23) Motor cycles which have been classified as vintage by the vintage vehicle classification committee shall continue to be exempt from the payment of a circulation licence fee and shall only be subject to the payment of the administrative fee established in the Fourth Schedule irrespective of any mileage considerations.

FIRST SCHEDULE
[Articles 3, 6, 8, 17A]

Substituted by:
L.N. 191 of 1994.
Amended by:
IV. 1997.2.
Substituted by:
XXVI. 1997.2.
Amended by:
L.N. 18 of 1998;
XVI. 1998.2;
L.N. 170 of 1998.
Substituted by:
VI. 1999.2.
Amended by:
L.N. 110 of 2000.
Substituted by:
IX. 2001.17;
II. 2002.7;
II. 2003.39.
Amended by:
L.N. 94 of 2003.
Substituted by:
II. 2004.45.
Amended by:
II. 2006.15.
Substituted by:
IV. 2007.22;
L.N. 425 of 2007;
XXXII. 2007.78.
Amended by:
L.N. 105 of 2008.
Substituted by:
VI. 2009.29;
XI. 2010.16.
Amended by:
IV. 2011.51;
V. 2012.41;
L.N. 86 of 2013;
III. 2013.50;
XII. 2014.56;
XIII. 2015.115;
XV. 2016.23;
XVI. 2017.58;
XVIII.2021.40;
VII.2022.54;
III.2026.36.

Amount of tax to be paid on the registration of motor vehicles
used for the transport of goods and other vehicles

Category A: N1, N2 and N3 vehicles, special purpose vehicles and tractor units

N1 vehicles, special purpose vehicles and tractor units

Latest Euro standard	
vehicles with a maximum authorised mass of up to 1,305 kg	$\text{Kg} \times 0.35 + \text{cc} \times 0.39 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 0.39 + \text{cc} \times 0.43 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 0.43 + \text{cc} \times 0.48 \times \text{€1}$
Latest Euro standard -1	

vehicles with a maximum authorised mass of up to 1,305 kg	$\text{Kg} \times 1.00 + \text{cc} \times 1.10 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 1.10 + \text{cc} \times 1.20 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 1.20 + \text{cc} \times 1.30 \times \text{€1}$
Latest Euro standard -2	
vehicles with a maximum authorised mass of up to 1,305 kg	$\text{Kg} \times 6.00 + \text{cc} \times 6.00 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 7.00 + \text{cc} \times 7.00 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 8.00 + \text{cc} \times 8.00 \times \text{€1}$
Latest Euro standard -3 and older	
vehicles with a maximum authorised mass of up to 1,305 kg	$\text{Kg} \times 25.00 + \text{cc} \times 25.00 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 27.00 + \text{cc} \times 27.00 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 30.00 + \text{cc} \times 30.00 \times \text{€1}$

N2 vehicles, special purpose vehicles and tractor units

Latest Euro standard and Latest Euro standard -1	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	0
Latest Euro standard -2	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	$\text{Kg} \times 5.00 + \text{cc} \times 7.00 \times \text{€1}$
Latest Euro standard -3 and older	
vehicles with a maximum authorised mass exceeding 3,500 kg up to 12,000 kg	$\text{Kg} \times 12.00 + \text{cc} \times 15.00 \times \text{€1}$

N3 vehicles, special purpose vehicles and tractor units

Latest Euro standard and Latest Euro standard -1	
vehicles with a maximum authorised mass exceeding 12,000	0
Latest Euro standard -2	

vehicles with a maximum authorised mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 2.10 + \text{cc} \times 2.50 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 25,000 kg	$\text{Kg} \times 2.70 + \text{cc} \times 3.50 \times \text{€1}$
Latest Euro standard -3 and older	
vehicles with a maximum authorised mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 9.00 + \text{cc} \times 12.00 \times \text{€1}$
vehicles with a maximum authorised mass exceeding 25,000 kg	$\text{Kg} \times 10.00 + \text{cc} \times 13.00 \times \text{€1}$

Tax rate formula:

Following the application of the relevant tables under the heading, the total amount of the registration tax shall be equal to the sum total of the maximum authorised mass (kg) of a motor vehicle multiplied by the factor indicated plus the cubic capacity (cc) of the engine of a motor vehicle multiplied by the factor indicated multiplied by €1 and, in respect of used vehicles, this sum shall be multiplied by the difference between 100% and the aggregate percentage consisting of the percentage of the total annual depreciation as specified in the table hereunder plus 0.5% for each 10,000 kms showing on a vehicle's odometer:

$$\{[(\text{kg} \times Y) + (\text{cc} \times Y)] \times \text{€1}\} \times \{100\% - [Y\% \text{ of total annual depreciation} + 0.5\% \text{ for each 10,000 kms}]\}$$

Provided that the maximum depreciated value of a motor vehicle in this category shall not exceed 95%, and once this value is reached there shall be no further reductions.

Depreciation according to year of first registration of vehicle

Year	Annual Depreciation	Total Depreciation
0	12%	12%
1	14%	26%
2	19%	45%
3	5%	50%
4 onwards	5%	55%
5	5%	60%
6	5%	65%
7	5%	70%
8	5%	75%
9	5%	80%
10	5%	85%
11	5%	90%
12	5%	95%
13 onward	N/A	95%

For the purpose of registration tax, where a vehicle used for the transport of goods (N1, N2 and N3), or a special purpose vehicle or a tractor unit, whose year of manufacture falls under any of the following years of manufacture, is not accompanied by an official document showing the emission levels equivalent to Euro standards (the said official

document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer), the registration tax rates to be paid thereon shall be equivalent to those under the different Euro standards:

Euro Standard Table for Registration Purposes indicating Year of Registration and/or Manufacture of Vehicle								
Category			Reference Mass/Mass in Service (kg)	Up to Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI	Latest Euro Standard
N1	Max Authorised Mass	0 - 3,500 Kg	Class 1 (0 - 1305kg)	pre 2000 - 2005	2006-2010	2011-2014	2015 onwards	Euro 6
			Class 2 (1306 - 1760kg)	pre 2000 - 2005	2006-2010	2011-2015	2016	Euro 6
			Class 3 (1761 - 2610kg)	pre 2000 - 2005	2006-2010	2011-2015	2016	Euro 6
N2	Max Authorised Mass	3,501 - 12,000		pre 2001 - 2005	2006-2008	2009 - 2013	2014 onwards	Euro 6
N3	Max Authorised Mass	12,001 >		pre 2001 - 2005	2006-2008	2009 - 2013	2014 onwards	Euro 6

Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing. Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent Euro standard.

Where a motor vehicle, which falls under a category to which the First Schedule of this Act applies, registered by a person with disability has been exempted from the payment of registration tax by means of an order issued by the Minister in terms of article 19(2) of this Act, no refund of the exempted registration tax shall be due in the event that such a vehicle is transferred after ten years from the date of registration. In the event that the vehicle so exempted is transferred prior to the expiration of ten years from the date of registration, the exempted registration tax shall be refunded. The refund due shall be calculated on the basis of the registration tax which would have been due had the exemption not been given discounted at the rate of ten per cent per annum to be reckoned from the date of registration.

Category B: Hydrogen fuel cell, electric, plug-in hybrid electric, range extender electric, and autogas N1, N2 and M3 motor vehicles, special purpose vehicles and tractor units:

1. electric vehicles	0%
2. hydrogen fuel cell electric vehicles	0%
3. plug-in hybrid electric vehicles	0%
4. range extender electric vehicles	0%
5. vehicles propelled solely with an autogas fuelling system.....	0%

Category C: Vintage Category N vehicles for private use, special purpose vehicles and tractor units

N1 vehicles for private use, special purpose vehicles and tractor units with a maximum mass not exceeding 3.5 tonnes and N2 vehicles for private use, special purpose vehicles and tractor units with a maximum mass exceeding 3.5 tonnes but not exceeding 5 tonnes

1. vintage vehicles certified authentic by the vintage vehicle classification committee:	Rate of Tax Percentage of RV
1.1 vehicles with an age of 50 years or over from date of manufacture	0%
1.2 vehicles with an age of 30 years or over but less than 50 years from date of manufacture	28.5%

N2 vehicles for private use, special purpose vehicles and tractor units with a maximum mass exceeding 5 tonnes but not exceeding 12 tonnes

1. vintage vehicles certified authentic by the vintage vehicle classification committee:	
1.1 vehicles with an age of 50 years or over from date of manufacture	0%
1.2 vehicles with an age of 30 years or over but less than 50 years from date of manufacture	28.5%

N3 vehicles for private use, special purpose vehicles and tractor units with a maximum mass exceeding 12 tonnes

1. vintage vehicles certified authentic by the vintage vehicle classification committee:	
1.1 vehicles with an age of 50 years or over from date of manufacture	0%
1.2 vehicles with an age of 30 years or over but less than 50 years from date of manufacture	28.5%

Category D: Agricultural tractors Category T that are supplimented by an 'a' index

Agricultural tractors	0%
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Category E: vehicles used in enclosed areas

Motor vehicles used within enclosed areas, such as dock areas or airports or seaports	0%
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Category F: machinery without a chassis

Forklifts, shovels, excavators, road rollers, bulldozers, road pavers, road scarifiers, rock cutters and asphalt finishers	0%
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The total amount of the registration tax for Categories B to F shall be the registration value (RV) multiplied by the indicated % [RV x %].

Category G: Mobile cranes with a lifting capacity exceeding 50 tonnes:

Mobile cranes with a lifting capacity
exceeding 50 tonnes..... 0%

SECOND SCHEDULE

[Articles 3, 6, 8, 17A, 18]

Registration tax to be paid on the registration of category
M motor vehicles, quadricycles, motor cycles and quad
bikes (including electric and hybrid electric motor vehicles)

Substituted by:
XXVI. 1997.2.
Amended by:
XVI. 1998.3;
Substituted by:
VI. 1999.2;
VI. 2009.30.
Amended by:
XI. 2010.17;
IV. 2011.52;
V. 2012.42;
L.N. 86 of 2013;
III. 2013.51;
XII. 2014.57;
XV. 2016.24;
XVI. 2017.59;
VII.2018.51;
XVIII.2021.41;
VII.2022.55;
XII.2023.36;
IX.2025.44;
III.2026.37.

Category A: M1 motor vehicles (including autogas vehicles, vehicles to be registered to be used as taxis, motor vehicles for hire and light passenger transport vehicles), other than those vehicles classified under Category H, whether new or used (rates based on the CO₂ and length of the vehicle). Under Category A, CO₂ emissions data are measured according to NEDC standard:

Petrol engined				
CO ₂	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	CO ₂ x RV x 0.07%	CO ₂ x RV x 0.15%	CO ₂ x RV x 0.20%	CO ₂ x RV x 0.23%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.09%	CO ₂ x RV x 0.17%	CO ₂ x RV x 0.23%	CO ₂ x RV x 0.26%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.10%	CO ₂ x RV x 0.19%	CO ₂ x RV x 0.26%	CO ₂ x RV x 0.30%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.11%	CO ₂ x RV x 0.22%	CO ₂ x RV x 0.29%	CO ₂ x RV x 0.33%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.16%	CO ₂ x RV x 0.24%	CO ₂ x RV x 0.32%	CO ₂ x RV x 0.37%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.18%	CO ₂ x RV x 0.26%	CO ₂ x RV x 0.35%	CO ₂ x RV x 0.40%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.21%	CO ₂ x RV x 0.29%	CO ₂ x RV x 0.38%	CO ₂ x RV x 0.44%

More than 250g/km	$\text{CO}_2 \times \text{RV} \times 0.23\%$	$\text{CO}_2 \times \text{RV} \times 0.31\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$
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Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km				
CO_2	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	$\text{CO}_2 \times \text{RV} \times 0.07\%$	$\text{CO}_2 \times \text{RV} \times 0.15\%$	$\text{CO}_2 \times \text{RV} \times 0.20\%$	$\text{CO}_2 \times \text{RV} \times 0.23\%$
More than 100g/km up to and including 130g/km	$\text{CO}_2 \times \text{RV} \times 0.09\%$	$\text{CO}_2 \times \text{RV} \times 0.17\%$	$\text{CO}_2 \times \text{RV} \times 0.23\%$	$\text{CO}_2 \times \text{RV} \times 0.26\%$
More than 130g/km up to and including 140g/km	$\text{CO}_2 \times \text{RV} \times 0.10\%$	$\text{CO}_2 \times \text{RV} \times 0.19\%$	$\text{CO}_2 \times \text{RV} \times 0.26\%$	$\text{CO}_2 \times \text{RV} \times 0.30\%$
More than 140g/km up to and including 150g/km	$\text{CO}_2 \times \text{RV} \times 0.11\%$	$\text{CO}_2 \times \text{RV} \times 0.22\%$	$\text{CO}_2 \times \text{RV} \times 0.29\%$	$\text{CO}_2 \times \text{RV} \times 0.33\%$
More than 150g/km up to and including 180g/km	$\text{CO}_2 \times \text{RV} \times 0.16\%$	$\text{CO}_2 \times \text{RV} \times 0.24\%$	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.37\%$
More than 180g/km up to and including 220g/km	$\text{CO}_2 \times \text{RV} \times 0.18\%$	$\text{CO}_2 \times \text{RV} \times 0.26\%$	$\text{CO}_2 \times \text{RV} \times 0.35\%$	$\text{CO}_2 \times \text{RV} \times 0.40\%$
More than 220g/km up to and including 250g/km	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.29\%$	$\text{CO}_2 \times \text{RV} \times 0.38\%$	$\text{CO}_2 \times \text{RV} \times 0.44\%$
More than 250g/km	$\text{CO}_2 \times \text{RV} \times 0.23\%$	$\text{CO}_2 \times \text{RV} \times 0.31\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$

Diesel-engined with particulate matter of over 0.005g/km				
CO_2	Latest European Standard	Latest European Standard minus 1	Latest European Standard minus 2	Latest European Standard minus 3 and older
0g/km up to and including 100g/km	-	$\text{CO}_2 \times \text{RV} \times 0.21\%$	$\text{CO}_2 \times \text{RV} \times 0.32\%$	$\text{CO}_2 \times \text{RV} \times 0.37\%$
More than 100g/km up to and including 130g/km	-	$\text{CO}_2 \times \text{RV} \times 0.24\%$	$\text{CO}_2 \times \text{RV} \times 0.36\%$	$\text{CO}_2 \times \text{RV} \times 0.42\%$
More than 130g/km up to and including 140g/km	-	$\text{CO}_2 \times \text{RV} \times 0.27\%$	$\text{CO}_2 \times \text{RV} \times 0.41\%$	$\text{CO}_2 \times \text{RV} \times 0.47\%$
More than 140g/km up to and including 150g/km	-	$\text{CO}_2 \times \text{RV} \times 0.31\%$	$\text{CO}_2 \times \text{RV} \times 0.45\%$	$\text{CO}_2 \times \text{RV} \times 0.53\%$
More than 150g/km up to and including 180g/km	-	$\text{CO}_2 \times \text{RV} \times 0.33\%$	$\text{CO}_2 \times \text{RV} \times 0.51\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$
More than 180g/km up to and including 220g/km	-	$\text{CO}_2 \times \text{RV} \times 0.36\%$	$\text{CO}_2 \times \text{RV} \times 0.56\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$

More than 220g/km up to and including 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.40\%$	$\text{CO}_2 \times \text{RV} \times 0.60\%$	$\text{CO}_2 \times \text{RV} \times 0.70\%$
More than 250g/km	-	$\text{CO}_2 \times \text{RV} \times 0.43\%$	$\text{CO}_2 \times \text{RV} \times 0.65\%$	$\text{CO}_2 \times \text{RV} \times 0.75\%$

Length	Rates
0 up to and including 3450mm	$0.0020\% \times \text{Length} \times \text{RV}$
More than 3450mm up to and including 3640mm	$0.0022\% \times \text{Length} \times \text{RV}$
More than 3640mm up to and including 3770mm	$0.0024\% \times \text{Length} \times \text{RV}$
More than 3770mm up to and including 4030mm	$0.0026\% \times \text{Length} \times \text{RV}$
More than 4030mm up to and including 4370mm	$0.0028\% \times \text{Length} \times \text{RV}$
More than 4370mm up to and including 4570mm	$0.0030\% \times \text{Length} \times \text{RV}$
More than 4570mm up to and including 4770mm	$0.0032\% \times \text{Length} \times \text{RV}$
More than 4770mm	$0.0034\% \times \text{Length} \times \text{RV}$

Where the registration tax calculated for the same vehicle according to the values stipulated under Category AA results to be higher than the registration tax payable when calculated according to the values stipulated under Category A, the registration tax payable when calculated according to the values stipulated under Category A shall apply.

Category AA: M1 motor vehicles (including autogas vehicles, vehicles to be registered to be used as taxis, motor vehicles for hire and light passenger transport vehicles), other than those vehicles classified under Category H, whether new or used (rates based on the CO_2 and length of the vehicle).

Under Category AA, CO_2 emissions data are measured according to WLTP standard:

Petrol or Diesel Engine	
CO_2	Latest Euro Standard
0g/km - 120g/km	$\text{CO}_2 \times \text{RV} \times 0.040\%$
121g/km - 140g/km	$\text{CO}_2 \times \text{RV} \times 0.045\%$
141g/km - 150g/km	$\text{CO}_2 \times \text{RV} \times 0.050\%$
151g/km - 160g/km	$\text{CO}_2 \times \text{RV} \times 0.060\%$
161g/km - 190g/km	$\text{CO}_2 \times \text{RV} \times 0.070\%$
191g/km - 230g/km	$\text{CO}_2 \times \text{RV} \times 0.100\%$
231g/km - 260g/km	$\text{CO}_2 \times \text{RV} \times 0.110\%$
More than 260g/km	$\text{CO}_2 \times \text{RV} \times 0.143\%$

For the purpose of registration tax, where an M1 motor vehicle whose year of manufacture falls under any of the following years of manufacture, is not accompanied by an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer), the registration tax rates to be paid thereon shall be equivalent to those under the different Euro standards:

Where a motor vehicle, which falls under a category to which the Second Schedule of this Act applies, registered by a person with disability has been exempted from the payment of registration tax by means of an order issued by the Minister in terms of article 19(2) of this Act, no refund of the exempted registration tax shall be due in the event that such a vehicle is transferred after ten years from the date of registration. In the event that the vehicle so exempted is transferred prior to the expiration of ten years from the date of registration, the exempted registration tax shall be refunded. The refund due shall be calculated on the basis of the registration tax which would have been due had the exemption not been given discounted at the rate of ten per cent per annum to be reckoned from the date of registration.

Euro Standard Table for Registration Purposes indicating Year of Manufacture and/or registration of the vehicle				
Category	Euro 3 or less Latest Euro standard -3	Euro 4 Latest Euro standard -2	Euro 5a/6a Latest Euro standard -1	Euro 5b/6b Latest Euro standard
M 1	pre 2006	2006-2010	2011-2012	2013 onwards

Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing.

Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent euro standard.

Category AAA: M1 motor vehicles registered prior to the 1st January, 2009 in any country other than a third country and then brought into and registered in Malta on or after the 1st January, 2009:

M1 Motor Vehicles	
Engine Capacity	Rate of Tax Percentage of RV
Up to and including 1000cc	50.5%
More than 1000cc up to and including 1300cc	50.5%
More than 1300cc up to and including 1500cc	53%
More than 1500cc up to and including 1800cc	60%
More than 1800cc up to and including 2000cc	65%
More than 2000cc up to and including 2500cc	75%
More than 2500cc up to and including 3000cc	75%
More than 3000cc	75%

Category B: Category B: Used category M1 vehicles (including autogas and hybrid motor vehicles) imported from third countries in terms of article 6(2):

Vehicle's age (yrs)*	0	1	2	3	4	5	6	7
CO ₂						€	€	€
0g/km up to and including 100g/km						800	900	1,000
More than 100g/km up to and including 130g/km						1,000	1,100	1,200

More than 130g/km up to and including 140g/km						1,200	1,300	1,400
More than 140g/km up to and including 150g/km						3,500	3,920	4,390
More than 150g/km up to and including 180g/km						4,000	4,480	5,018
More than 180g/km up to and including 220g/km						7,000	7,840	8,781
More than 220g/km up to and including 250g/km						12,000	13,440	15,053
More than 250g/km						13,500	15,120	16,934

Vehicle's age (yrs)*	8	9	10	11	12	13	14+	
CO ₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	2,107	2,360	2,644	2,961	3,316	3,714	4,160	
More than 100g/km up to and including 130g/km	2,529	2,832	3,172	3,553	3,979	4,457	4,992	
More than 130g/km up to and including 140g/km	2,810	3,147	3,525	3,948	4,421	4,952	5,546	
More than 140g/km up to and including 150g/km	4,917	5,507	6,168	6,908	7,737	8,666	9,706	
More than 150g/km up to and including 180g/km	5,620	6,294	7,049	7,895	8,843	9,904	11,092	
More than 180g/km up to and including 220g/km	9,834	11,015	12,336	13,817	15,475	17,332	19,412	
More than 220g/km up to and including 250g/km	16,859	18,882	21,148	23,686	26,528	29,712	33,277	
More than 250g/km	18,967	21,243	23,792	26,647	29,844	33,426	37,437	

* The vehicle's age is the age of a vehicle from date of registration in the other country.

Category C: Motor cycles, Motor Tricycles and Category T L5e vehicles:

Motor Cycles and Motor Tricycles Engine capacity	
Not exceeding 350cc	0%
Exceeding 350cc but not exceeding 500cc	cc x RV x 0.033%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.034%
Exceeding 800cc	cc x RV x 0.035%
Battery electric motor cycle	0%

Category CC: motorcycles registered prior to the 1st January, 2009 in any country other than a third country brought into and registered in Malta on or after the 1st January, 2009:

Motorcycles	
Engine Capacity	Rate of Tax Percentage of RV
Up to and including 50cc	28.5%
More than 50cc up to and including 125cc	28.5%
More than 125cc up to and including 250cc	42%

More than 250cc up to and including 500cc	42%
More than 500cc up to and including 800cc	42%
More than 800cc	42%

Category CCC: used motorcycles registered prior to the 1st January, 2009 in any country other than a third country brought into and registered in Malta on or after the 1st January, 2009:

Motorcycles	
Engine Capacity	€
Up to and including 50cc	5,000
More than 50cc up to and including 125cc	10,000
More than 125cc up to and including 250cc	12,000
More than 250cc up to and including 500cc	14,000
More than 500cc up to and including 800cc	16,000
More than 800cc	20,000

* *The vehicle's age is the age of a vehicle from the date of registration in the other country*

Category D: Quad bikes to be used on the road

Engine capacity	Rate
Not exceeding 250cc	cc x 0.085% x RV
Exceeding 250cc but not exceeding 500cc	cc x 0.090% x RV
Exceeding 500cc but not exceeding 800cc	cc x 0.095% x RV
Exceeding 800cc	cc x 0.10% x RV

Battery/Electric Quad Bikes	0%
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Tax rate formula:

(1) Following the application of the relevant tables under the heading "M1 Motor Vehicles", the total amount of the registration tax shall be equal to the sum total of the CO₂ value (g/km - grams per kilometer) multiplied by the registration value (RV) multiplied by the indicated % value, and the total of the length (mm) multiplied by the registration value (RV) multiplied by the indicated % value:

$$(\text{CO}_2 \times \text{RV} \times \text{x}\%) + (\text{length (mm)} \times \text{RV} \times \text{x}\%).$$

(2) Where the CO₂ value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 251g/km.

(3) Where the particulate matter value in respect of M1 diesel-engined vehicles fitted with a Euro 3 or Euro 4 or Euro 5 standard engine is not provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.05g/km in respect of vehicles manufactured between 2001 and 2005 with a Euro 3 engine, the rate of 0.35g/km in respect of vehicles with a Euro 4 engine with a year of manufacture between 2006 and 2010, and the rate of 0.005g/km in respect of vehicles with a Euro 5 engine with a year of manufacture from 2011 and thereafter.

(4) Where, on the application of paragraph 1 above, the amount of tax on the registration of a used M1 motor vehicle imported from a third country in terms of article 6(2) is less than the minimum applicable to that motor vehicle, the amount of tax due on the registration of that vehicle shall be the minimum applicable to that vehicle as established in the table under Category B.

(5) For hybrid vehicles the CO₂ value shall be the combined level of amount of carbon dioxide (CO₂) emissions from a combination of the electric motor and internal combustion engine contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for the type of vehicle concerned. Otherwise, it shall be the combined level of carbon dioxide (CO₂) contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for the type of vehicle concerned.

The rate of registration tax and annual circulation licence fee payable on hybrid vehicles shall be based on the tables for M1 motor vehicles but the CO₂ value as provided in the certificate of conformity shall be reduced by thirty per cent (30%).

Autogas vehicles

In respect of autogas vehicles the CO₂ emissions of the vehicle shall be -

- (a) those submitted by the manufacturer of the vehicle or by an approved accredited technical service in respect of vehicles which run solely on autogas or vehicles which run on both autogas and petrol or diesel, or
- (b) where no emissions are submitted by a vehicle's manufacturer or by an approved accredited technical service in terms of paragraph (a) or where a vehicle has been converted to run on autogas and no emissions are submitted, the CO₂ emissions of the said vehicle shall be automatically reduced by 10%.

(6) For M1 motor vehicles with CO₂ emission levels equal to or higher than two-hundred (200) according to NEDC standard or two-hundred and twenty (220) or higher according to WLTP standard (and having an emission level equivalent to the latest European Standard or latest European Standard minus one (1) or latest European Standard minus two (2)) and motor cycles with an engine capacity equal to or higher than eight-hundred and one (801cc) which are to be registered for use on the road in Malta solely and exclusively on Fridays as from 18.00hrs onwards, Saturdays, Sundays, national holidays and other public holidays, the rate of registration tax payable shall be forty per cent (40%) of the full rate payable in terms of this Schedule. A minimum level of registration tax equal to two-thousand euro (€2,000) for M1 vehicles and one-thousand euro (€1,000) for motor cycles shall be applicable to both new and used vehicles being registered in accordance with article 8(4).

Category E: Converted exempted or partly-exempted M1 motor vehicles and motor cycles and motor vehicles for hire and light passenger transport vehicles

(1) Where an M1 motor vehicle or a motor cycle which, upon registration, had been exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a full registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle.

(2) Where an M1 motor vehicle or a motor cycle which, upon registration, had been partly exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(3) Where an M1 motor vehicle which has been registered as a self-drive motor vehicle with a registration mark having two letters followed by the letter K prior to the 1st January, 2010 is converted within thirty-six months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market

value of the vehicle less the registration tax paid upon the registration of that vehicle.

(4) Where an M1 motor vehicle which has been registered as a chauffeur driven motor vehicle with a registration mark having one letter followed by the letters GY prior to the 1st January, 2010 is converted within sixty months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(5) Where a taxicar, which on its first registration prior to the 1st January, 2010, was a new motor vehicle, is converted into a private car within 60 months from date of first registration as a taxicar, that vehicle shall be valued by the Authority and there shall be paid on it the registration tax applicable to M1 motor vehicles under the Second Schedule less the 20 per cent already paid on its first registration.

Category F: M2 and M3 motor vehicles whether new or used:

Vehicles

			Rate of Tax Percentage of RV
1. Motor route buses			0%
2. M2 and M3 motor vehicles, including trackless trains and amphibious motor vehicles			
	Latest Euro standard -3 and older	Latest Euro standard -2	Latest Euro standard and Latest Euro standard -1
M2	$\text{Kg} \times 12.00 + \text{cc} \times 15.00 \times \text{€}1$	$\text{Kg} \times 1.50 + \text{cc} \times 2.40 \times \text{€}1$	0
M3	$\text{Kg} \times 10.00 + \text{cc} \times 12.00 \times \text{€}1$	$\text{Kg} \times 2.20 + \text{cc} \times 2.60 \times \text{€}1$	0

In respect of used vehicles, the total amounts of registration tax reached using any of the above formulas shall be multiplied by the difference between 100% and the aggregate percentage consisting of the percentage of the total annual depreciation as specified in the table titled "Depreciation according to age of vehicle" in Category A of the First Schedule, plus 0.5% for each 10,000 kms showing on a vehicle's odometer.

For the purpose of registration tax, where an M2 or M3 vehicle, whose year of manufacture falls under any of the following years of manufacture, is not accompanied by an official document showing the emission levels equivalent to Euro standards (the said official document may be a certificate of conformity or a type approval certificate or a vehicle registration certificate or a declaration by the vehicle's manufacturer), the registration tax rates to be paid thereon shall be equivalent to those under the following different Euro standards:

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

Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing. Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent Euro standard.

Category G: other motor vehicles

	Rate of Tax Percentage of RV
1. Ambulances, whether new or used	0%
2. Motor vehicles, including go-karts, quad bikes and motor cycles used for racing purposes, whether new or used	0%
3. Motor caravans and motor homes, whether new or used	50%
4. Motor hearses (new only)	30%
5. New amateur built motor vehicles	20%
6. Used amateur built motor vehicles	70%

Category H: Vintage Category M vehicles and motor cycles for private use

1. Category M vehicles for private use with an age of 50 years or over from date of manufacture certified authentic by the vintage vehicle classification committee with an engine capacity of:	Rate of Tax Percentage of RV
1.032.082 1.1 not exceeding 1000cc	0%
1.032.182 1.2 exceeding 1000cc but not exceeding 1300	0%
1.032.282 1.3 exceeding 1300cc but not exceeding 1500	0%
1.032.382 1.4 exceeding 1500cc but not exceeding 1800	0%
1.032.482 1.5 exceeding 1800cc but not exceeding 2000	0%
1.032.582 1.6 exceeding 2000cc but not exceeding 2500	0%
1.032.682 1.7 exceeding 2500cc but not exceeding 3000	0%
1.032.782 1.8 exceeding 3000cc	0%
2. M vehicles 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 of:	
1.032.083 2.1 not exceeding 1000cc	25.5%
1.032.183 2.2 exceeding 1000cc but not exceeding 1300	25.5%
1.032.283 2.3 exceeding 1300cc but not exceeding 1500	26.5%
1.032.383 2.4 exceeding 1500cc but not exceeding 1800	30%
1.032.483 2.5 exceeding 1800cc but not exceeding 2000	32.5%
1.032.583 2.6 exceeding 2000cc but not exceeding 2500	37.5%
1.032.683 2.7 exceeding 2500cc but not exceeding 3000	37.5%
1.032.783 2.8 exceeding 3000cc	37.5%
3. Motor cycles for private use with an age of 50 years or over from date of manufacture certified authentic by the vintage vehicle classification committee with an engine capacity of:	
1.111.022 3.1 not exceeding 50cc	0%
1.112.032 3.2 exceeding 50cc but not exceeding 125cc	0%
1.112.042 3.3 exceeding 125cc but not exceeding 250cc	0%
1.113.002 3.4 exceeding 250cc but not exceeding 500cc	0%
1.114.002 3.5 exceeding 500cc but not exceeding 800cc	0%
1.115.002 3.6 exceeding 800cc	0%
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%

Category I: vehicles used in enclosed areas

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

Category J: Electric and autogas M1, M2 and M3 motor vehicles and M1, M2 and M3 hydrogen fuel cell electric vehicles, plug-in hybrid electric vehicles and range extender electric vehicles:

1.	electric vehicles	0%
2.	hydrogen fuel cell electric vehicles	0%
3.	plug-in hybrid electric vehicles	0%
4.	range extender electric vehicles	0%
5.	vehicles propelled solely with an autogas fuelling system	0%
6.	motor hearses (new only)	0%
7.	motor caravans and motor homes	50%

Added by:
IX. 2001.19.
Substituted by:
VI. 2009.31.
Amended by:
XI. 2010.18.

THIRD SCHEDULE (Article 17A)

Registration tax for provisionally registered vehicles

Product	Rate of tax
Temporary registered vehicles	€235

FOURTH SCHEDULE

(Articles 8, 10)

Added by:
 XIX. 2005.14.
 Substituted by:
 VI. 2009.32.
 Amended by:
 XV. 2009.49;
 XI. 2010.19;
 IV. 2011.53;
 III. 2013.52;
 XII. 2014.58;
 XIII. 2015.117;
 XV. 2016.25;
 XVI. 2017.60;
 VII. 2018.52;
 XVIII. 2021.42;
 VII. 2022.56;
 XII. 2023.37;
 L.N. 284 of 2024;
 III. 2026.38.

Circulation licence fees leviable annually in respect of motor vehicle licences

These fees may only be amended with the concurrence of the Minister responsible for finance. The fees levied shall be on account of the Government.

For the purpose of this Schedule, "year" means a calendar year from the year of registration of a motor vehicle.

1A. Annual circulation licence fees for M1 motor vehicles, caravans and motor homes registered on the 1st January, 2009 and thereafter, excluding those referred to in item 6, caravans and motor homes, and motor vehicles for hire and light passenger transport vehicles registered before the 1st January, 2010.

Under Category 1A, CO₂ emissions data are measured according to NEDC standard

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+	
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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 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	
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	

Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).

1B. Annual circulation licence fees for new M1 (passenger vehicles) registered as per the Second Schedule Category AA on or after 1st January, 2021.

Under Category 1B, the CO₂ emissions data are measured according to WLTP standard:

Petrol and Diesel Engines									
Year	0	1	2	3	4	5	6	7	
0g/km - 125g/km	100	100	100	100	100	125	138	151	
126g/km up to 175g/km	125	125	125	125	125	153	166	181	
176g/km up to 200g/km	140	140	140	140	140	170	185	202	
201g/km up to 225g/km	160	160	160	160	160	195	213	232	
226g/km up to 250g/km	205	205	205	205	205	250	273	297	
251g/km up to 275g/km	275	275	275	275	275	338	369	403	
276g/km up to 300g/km	375	375	375	375	375	463	506	554	
More than 300g/km	525	525	525	525	525	650	713	781	

8	9	10	11	12	13	14+
166	183	201	221	244	268	295
198	216	236	259	283	310	339
220	240	262	286	312	342	374
253	276	302	330	361	395	433
324	354	387	424	463	507	556
441	483	528	579	634	695	762

607	666	730	800	878	963	1057
857	940	1032	1125	1125	1125	1125

Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%)..

2. Annual circulation licence fees for M1 motor vehicles, caravans and motor-homes registered in Malta or in any other Member State before 1st January, 2009, excluding those mentioned in item 6, and motor vehicles for hire and light passenger transport vehicles, registered in Malta or in any other Member State before 1st January, 2010..

Petrol-engined

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

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	102	103	104	106	107	108	110	111
Class 2 (more than 1300cc up to and including 1449cc)	136	137	139	141	143	145	147	148
Class 3 (more than 1449cc up to and including 1500cc)	154	158	161	165	168	172	176	180
Class 4 (more than 1500cc up to and including 1800cc)	167	172	177	182	187	193	199	205
Class 5 (more than 1800cc up to and including 2000cc)	256	260	263	267	271	274	278	282
Class 6 (more than 2000cc)	453	460	466	473	479	486	493	500

Year	16	17	18	19				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	113	114	116	117				
Class 2 (more than 1300cc up to and including 1449cc)	150	152	154	156				
Class 3 (more than 1449cc up to and including 1500cc)	184	188	192	196				
Class 4 (more than 1500cc up to and including 1800cc)	211	218	225	232				

Class 5 (more than 1800cc up to and including 2000cc)	286	290	294	298				
Class 6 (more than 2000cc)	507	515	522	529				

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
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				

Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).

3. Annual circulation licence fees for motor cycles, L5e and quad bikes L7e, including Categories T1b, T2b, T3b, T4b and T5b registered on the 1st January, 2009 and thereafter:

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
Engine Capacity	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Not exceeding 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
50cc but not exceeding 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
125cc but not exceeding 350cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
351cc but not exceeding 500cc	70	70	70	70	70	77	85	93	102	113	124	136	150	165	182
500cc but not exceeding 800cc	70	70	70	70	70	83	91	100	110	121	133	146	161	177	195
Exceeding 800cc	80	80	80	80	80	88	97	106	117	129	142	156	171	189	207

Quad bikes including Categories L7e, T1b, T2b, T3b, T4b and T5b	100	100	100	100	100	110	121	133	146	161	177	195	214	236	259
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4. Annual circulation licence fees for motor cycles and quad bikes L7e, including Categories T1b, T2b, T3b, T4b and T5b registered before the 1st January, 2009

Year	0	1	2	3	4	5	6	7	8	9	10	11	12
Engine Capacity	€	€	€	€	€	€	€	€	€	€	€	€	€
Not exceeding 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10
Exceeding 50cc but not exceeding 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10
Exceeding 125cc but not exceeding 350cc	25	25	25	25	25	25	25	25	25	25	25	25	25
Exceeding 350cc but not exceeding 500cc	58	58	58	58	58	58	58	64	65	66	67	68	69
Exceeding 500cc but not exceeding 800cc	60	60	60	60	60	60	60	66	67	68	69	70	71
Exceeding 800cc	62	62	62	62	62	62	62	68	69	70	71	72	73
Battery/electric Motorcycle	0	0	0	0	0	0	10	10	10	10	10	10	10
Quad bikes L7e including Categories T1b, T2b, T3b, T4b and T5b	75	75	75	75	75	75	75	83	84	85	86	88	89

Year	13	14	15	16	17	18	19+
Engine Capacity	€	€	€	€	€	€	€
Not exceeding 50cc	10	10	10	10	10	10	10
Exceeding 50cc but not exceeding 125cc	10	10	10	10	10	10	10
Exceeding 125cc but not exceeding 350cc	25	25	25	25	25	25	25
Exceeding 350cc but not exceeding 500cc	70	71	72	73	74	75	76

Exceeding 500cc but not exceeding 800cc	72	73	74	75	77	78	79
Exceeding 800cc	75	76	77	78	79	80	82
Battery/electric Motorcycle	10	10	10	10	10	10	10
Quad bikes L7e including Categories T1b, T2b, T3b, T4b and T5b	90	92	93	94	96	97	99

- €
5. For the use of an ambulance, prison van or hearse 95
6. Subject to the provisions of article 25(22), for the private use of vintage motor vehicles (including motor cycles) with an age of thirty (30) years from date of manufacture, certified as authentic by the vintage vehicle classification committee 0
- (Although no circulation licence fee is paid in respect of such vehicles, an administrative fee of €8 shall still be paid to the Authority on the renewal every year of the circulation licence of such vehicles.)*
7. For the use of special purpose vehicles 185
8. The following annual licence fees shall be paid for a period of four years until the 31st December, 2013, for the use of goods carrying motor vehicles which have been registered with the Authority before the 1st January, 2010.
- 8.1 For the use of a tractor/tractor-trailer combination, *per annum*:

No. of axles	Maximum authorised mass Kgs	Driving axle(s) with air suspension or recognized systems €	Other driving axle(s) suspension systems €
2+1	up to 11,999	93	93
	from 12,000 to 13,999	93	93
	from 14,000 to 15,999	93	93
	from 16,000 to 17,999	93	93
	from 18,000 to 19,999	93	93
	from 20,000 to 21,999	93	93
	from 22,000 to 22,999	93	98
	from 23,000 to 24,999	97	177
	25,000 and over	177	307
2+2	from 23,000 to 24,999	93	93
	from 25,000 to 25,999	93	116
	from 26,000 to 27,999	116	170
	from 28,000 to 28,999	170	205
	from 29,000 to 30,999	205	335
	from 31,000 to 32,999	335	466
	from 33,000 to 35,999	466	708
	36,000 and over	466	708

2+3	from 36,000 to 37,999	370	517
	38,000 and over	517	701
3+2	from 36,000 to 37,999	328	454
	from 38,000 to 39,999	454	629
	40,000 and over	623	929
3+3	from 36,000 to 37,999	186	226
	from 38,000 to 39,999	226	338
	40,000 and over	338	536
3+4	40,000 and over	338	536
4+3	40,000 and over	338	536

8.2 For the use of N1, N2 and N3 motor vehicles, excluding tractors/tractor trailer combinations and special purpose vehicles, *per annum*:

No. of axles	Maximum authorised mass Kgs	Driving axle(s) with air suspension or recognized equivalent €	Other driving axle(s) suspension systems €
2	Up to 3,500	185	185
	from 3,501 to 5,000	185	185
	from 5,001 to 11,999	185	185
	from 12,000 to 12,999	185	185
	from 13,000 to 13,999	185	185
	from 14,000 to 14,999	185	185
	15,000 and over	230	370
3	from 15,000 to 16,999	185	185
	from 17,000 to 18,999	185	185
	from 19,000 to 20,999	210	210
	from 21,000 to 22,999	210	300
	from 23,000 to 24,999	295	460
	25,000 and over	295	460
4	from 23,000 to 24,999	205	210
	from 25,000 to 26,999	205	320
	from 27,000 to 28,999	320	510
	from 29,000 to 30,999	510	740
	31,000 and over	510	740
5	32,000 and over	510	740

Where a vehicle has been converted to run on autogas, the annual circulation licence fee shall be automatically reduced by ten percent (10%).

9. The following annual licence fees shall be paid for the use of goods carrying motor vehicles and Category L5e registered with the Authority after the 31st December, 2009. As from the 1st January, 2014, these licence fees shall also be paid for the use of goods carrying motor vehicles registered prior to the 1st January, 2010, in which case the licence fee shall be that which corresponds to the vehicle's year of manufacture; provided that the said fee shall not be lower than the current fee for that vehicle.

9.1 Goods carrying vehicles (excluding vehicle combinations - articulated

vehicles and road trains).

9.1.1 Driving axle(s) with air suspension or recognised equivalent:

No of axles	Maximum authorised mass (in Kgs)	Year							
		0	1	2	3	4	5	6	7
		€	€	€	€	€	€	€	€
2	up to 3,500	101	101	101	101	101	126	139	153
	over 3,500 up to 5,000	101	101	101	101	101	126	139	153
	over 5,000 up to 11,999	101	101	101	101	101	126	139	153
	over 11,999 up to 12,999	101	101	101	101	101	126	139	153
	over 12,999 up to 13,999	101	101	101	101	101	126	139	153
	over 13,999 up to 14,999	101	101	101	101	101	126	139	153
	over 14,999	126	126	126	126	126	157	173	190
3	from 15,000 up to 16,999	101	101	101	101	101	126	139	153
	over 16,999 up to 18,999	101	101	101	101	101	126	139	153
	over 18,999 up to 20,999	115	115	115	115	115	143	158	174
	over 20,999 up to 22,999	144	144	144	144	144	157	170	184
	over 22,999 up to 24,999	222	222	222	222	222	237	251	266
	over 24,999	222	222	222	222	222	237	251	266
4	from 23,000 up to 24,999	144	144	144	144	144	156	168	181
	over 24,999 up to 26,999	146	146	146	146	146	158	170	181
	over 26,999 up to 28,999	228	228	228	228	228	246	265	283
	over 28,999 up to 30,999	362	362	362	362	362	392	421	451
	over 30,999	362	362	362	362	362	392	421	451
5	32,000 and over	362	362	362	362	362	392	421	451

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2	up to 3,500	168	185	204	224	246	271	298	
	over 3,500 up to 5,000	168	185	204	224	246	271	298	
	over 5,000 up to 11,999	168	185	204	224	246	271	298	
	over 11,999 up to 12,999	168	185	204	224	246	271	298	
	over 12,999 up to 13,999	168	185	204	224	246	271	298	
	over 13,999 up to 14,999	168	185	204	224	246	271	298	
	over 14,999	209	230	253	278	306	337	370	
3	from 15,000 up to 16,999	168	185	204	224	246	271	298	
	over 16,999 up to 18,999	168	185	204	224	246	271	298	
	over 18,999 up to 20,999	191	210	231	254	280	307	338	
	over 20,999 up to 22,999	197	210	231	254	280	307	338	
	over 22,999 up to 24,999	280	295	325	357	393	432	475	
	over 24,999	280	295	325	357	393	432	475	

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
4	from 23,000 up to 24,999	193	205	226	248	273	300	330	
	over 24,999 up to 26,999	193	205	226	248	273	300	330	
	over 26,999 up to 28,999	302	320	352	387	426	469	515	
	over 28,999 up to 30,999	480	510	561	617	679	747	821	
	over 30,999	480	510	561	617	679	747	821	
5	32,000 and over	480	510	561	617	679	747	821	

9.1.2 Other driving axle(s) suspension systems:

No of axles	Maximum authorised mass (in Kgs)	Year							
		0	1	2	3	4	5	6	7
		€	€	€	€	€	€	€	€
2	up to 3,500	101	101	101	101	101	126	139	153
	over 3,500 up to 5,000	101	101	101	101	101	126	139	153
	over 5,000 up to 11,999	101	101	101	101	101	126	139	153
	over 11,999 up to 12,999	101	101	101	101	101	126	139	153
	over 12,999 up to 13,999	101	101	101	101	101	126	139	153
	over 13,999 up to 14,999	121	121	121	121	121	134	147	159
	over 14,999	274	274	274	274	274	293	312	332
3	from 15,000 up to 16,999	101	101	101	101	101	126	139	153
	over 16,999 up to 18,999	101	101	101	101	101	126	141	155
	over 18,999 up to 20,999	144	144	144	144	144	157	170	184
	over 20,999 up to 22,999	222	222	222	222	222	238	253	269
	over 22,999 up to 24,999	345	345	345	345	345	368	391	414
	over 24,999	345	345	345	345	345	368	391	414
4	from 23,000 up to 24,999	146	146	146	146	146	159	172	184
	over 24,999 up to 26,999	228	228	228	228	228	246	265	283
	over 26,999 up to 28,999	362	362	362	362	362	392	421	451
	over 28,999 up to 30,999	537	537	537	537	537	578	618	659
	over 30,999	537	537	537	537	537	578	618	659
5	32,000 and over	537	537	537	537	537	578	618	659

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2	up to 3,500	168	185	204	224	246	271	298	
	over 3,500 up to 5,000	168	185	204	224	246	271	298	
	over 5,000 up to 11,999	168	185	204	224	246	271	298	
	over 11,999 up to 12,999	168	185	204	224	246	271	298	
	over 12,999 up to 13,999	168	185	204	224	246	271	298	
	over 13,999 up to 14,999	172	185	204	224	246	271	298	
	over 14,999	351	370	407	448	492	542	596	

		Year							
No of axles	Maximum authorised mass (in Kgs)	8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
3	from 15,000 up to 16,999	168	185	204	224	246	271	298	
	over 16,999 up to 18,999	170	185	204	224	246	271	298	
	over 18,999 up to 20,999	197	210	231	254	280	307	338	
	over 20,999 up to 22,999	284	300	330	363	399	439	483	
	over 22,999 up to 24,999	437	460	506	557	612	673	741	
	over 24,999	437	460	506	557	612	673	741	
4	from 23,000 up to 24,999	197	210	231	254	280	307	338	
	over 24,999 up to 26,999	302	320	352	387	426	469	515	
	over 26,999 up to 28,999	480	510	561	617	679	747	821	
	over 28,999 up to 30,999	699	740	814	895	985	1,083	1,192	
	over 30,999	699	740	814	895	985	1,083	1,192	
5	32,000 and over	699	740	814	895	985	1,083	1,192	

9.2 Vehicle combinations (articulated vehicles and road trains)

9.2.1 Driving axle(s) with air suspension or recognised equivalent:

		Year							
No of axles	Maximum authorised mass (in Kgs)	0	1	2	3	4	5	6	7
		€	€	€	€	€	€	€	€
2 + 1	up to 11,999	51	51	51	51	51	64	70	77
	over 11,999 up to 13,999	51	51	51	51	51	64	70	77
	over 13,999 up to 15,999	51	51	51	51	51	64	70	77
	over 15,999 up to 17,999	51	51	51	51	51	64	70	77
	over 17,999 up to 19,999	51	51	51	51	51	64	70	77
	over 19,999 up to 21,999	51	51	51	51	51	64	70	77
	over 21,999 up to 22,999	75	75	75	75	75	79	82	86
	over 22,999 up to 24,999	97	97	97	97	97	97	97	97
	over 24,999	175	175	175	175	175	175	176	176
2 + 2	from 23,000 up to 24,999	51	51	51	51	51	64	70	77
	over 24,999 up to 25,999	70	70	70	70	70	75	79	84
	over 25,999 up to 27,999	115	115	115	115	115	115	116	116
	over 27,999 up to 28,999	169	169	169	169	169	169	169	170
	over 28,999 up to 30,999	204	204	204	204	204	204	204	205
	over 30,999 up to 32,999	335	335	335	335	335	335	335	335
	over 32,999 up to 35,999	465	465	465	465	465	465	465	466
	over 35,999	465	465	465	465	465	465	465	466
2 + 3	from 36,000 up to 37,999	370	370	370	370	370	370	370	370
	over 37,999	515	515	515	515	515	515	516	516
3 + 2	from 36,000 up to 37,999	327	327	327	327	327	327	328	328
	over 37,999 up to 39,999	454	454	454	454	454	454	454	454
	over 39,999	628	628	628	628	628	628	628	629
3 + 3	from 36,000 up to 37,999	186	186	186	186	186	186	186	186
	over 37,999 up to 39,999	225	225	225	225	225	225	225	226
	over 39,999	336	336	336	336	336	336	337	337

No of axles	Maximum authorised mass (in Kgs)	Year							
		0	1	2	3	4	5	6	7
		€	€	€	€	€	€	€	€
3 + 4	40,000 and over	336	336	336	336	336	336	337	337
4 + 3	40,000 and over	336	336	336	336	336	336	337	337

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2 + 1	up to 11,999	85	93	102	113	124	136	150	
	over 11,999 up to 13,999	85	93	102	113	124	136	150	
	over 13,999 up to 15,999	85	93	102	113	124	136	150	
	over 15,999 up to 17,999	85	93	102	113	124	136	150	
	over 17,999 up to 19,999	85	93	102	113	124	136	150	
	over 19,999 up to 21,999	85	93	102	113	124	136	150	
	over 21,999 up to 22,999	90	93	102	113	124	136	150	
	over 22,999 up to 24,999	97	97	107	117	129	142	156	
	over 24,999	177	177	195	214	236	259	285	
2 + 2	from 23,000 up to 24,999	85	93	102	113	124	136	150	
	over 24,999 up to 25,999	89	93	102	113	124	136	150	
	over 25,999 up to 27,999	116	116	128	141	155	170	188	
	over 27,999 up to 28,999	170	170	187	206	226	249	274	
	over 28,999 up to 30,999	205	205	225	248	273	300	330	
	over 30,999 up to 32,999	335	335	369	406	446	491	540	
	over 32,999 up to 35,999	466	466	512	564	620	682	750	
	over 35,999	466	466	512	564	620	682	750	
2 + 3	from 36,000 up to 37,999	370	370	407	448	493	542	596	
	over 37,999	517	517	569	626	688	757	833	
3 + 2	from 36,000 up to 37,999	328	328	361	397	437	481	529	
	over 37,999 up to 39,999	454	454	500	550	605	665	731	
	over 39,999	629	629	692	761	837	921	1,013	
3 + 3	from 36,000 up to 37,999	186	186	205	225	248	273	300	
	over 37,999 up to 39,999	226	226	249	273	301	331	364	
	over 39,999	337	338	372	409	450	494	544	
3 + 4	40,000 and over	337	338	372	409	450	494	544	
4 + 3	40,000 and over	337	338	372	409	450	494	544	

9.2.2 Other driving axle(s) suspension systems:

No of axles	Maximum authorised mass (in Kgs)	Year							
		0	1	2	3	4	5	6	7
		€	€	€	€	€	€	€	€
2 + 1	up to 11,999	51	51	51	51	51	64	70	77
	over 11,999 up to 13,999	51	51	51	51	51	64	70	77
	over 13,999 up to 15,999	51	51	51	51	51	64	70	77
	over 15,999 up to 17,999	51	51	51	51	51	64	70	77
	over 17,999 up to 19,999	51	51	51	51	51	64	70	77
	over 19,999 up to 21,999	51	51	51	51	51	64	70	77
	over 21,999 up to 22,999	75	75	75	75	75	79	82	86
	over 22,999 up to 24,999	97	97	97	97	97	97	97	97
	over 24,999	175	175	175	175	175	175	176	176
2 + 2	from 23,000 up to 24,999	70	70	70	70	70	75	79	84
	over 24,999 up to 25,999	115	115	115	115	115	115	116	116
	over 25,999 up to 27,999	169	169	169	169	169	169	169	170
	over 27,999 up to 28,999	204	204	204	204	204	204	204	205
	over 28,999 up to 30,999	335	335	335	335	335	335	335	335
	over 30,999 up to 32,999	465	465	465	465	465	465	465	466
	over 32,999 up to 35,999	706	706	706	706	706	706	707	707
	over 35,999	706	706	706	706	706	706	707	707
2 + 3	from 36,000 up to 37,999	515	515	515	515	515	515	516	516
	over 37,999	700	700	700	700	700	700	700	701
3 + 2	from 36,000 up to 37,999	454	454	454	454	454	454	454	454
	over 37,999 up to 39,999	628	628	628	628	628	628	628	629
	over 39,999	929	929	929	929	929	929	929	929
3 + 3	from 36,000 up to 37,999	225	225	225	225	225	225	225	226
	over 37,999 up to 39,999	336	336	336	336	336	336	337	337
	over 39,999	535	535	535	535	535	535	535	535
3 + 4	40,000 and over	535	535	535	535	535	535	535	535
4 + 3	40,000 and over	535	535	535	535	535	535	535	535

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2 + 1	up to 11,999	85	93	102	113	124	136	150	
	over 11,999 up to 13,999	85	93	102	113	124	136	150	
	over 13,999 up to 15,999	85	93	102	113	124	136	150	
	over 15,999 up to 17,999	85	93	102	113	124	136	150	
	over 17,999 up to 19,999	85	93	102	113	124	136	150	
	over 19,999 up to 21,999	90	93	102	113	124	136	150	
	over 21,999 up to 22,999	98	98	108	118	130	143	158	
	over 22,999 up to 24,999	177	177	195	214	236	259	285	
	over 24,999	307	307	338	372	409	450	495	

No of axles	Maximum authorised mass (in Kgs)	Year							
		8	9	10	11	12	13	14+	
		€	€	€	€	€	€	€	
2 + 2	from 23,000 up to 24,999	89	93	102	113	124	136	150	
	over 24,999 up to 25,999	116	116	128	141	155	170	188	
	over 25,999 up to 27,999	170	170	187	206	226	249	274	
	over 27,999 up to 28,999	205	205	225	248	273	300	330	
	over 28,999 up to 30,999	335	335	369	406	446	491	540	
	over 30,999 up to 32,999	466	466	512	564	620	682	750	
	over 32,999 up to 35,999	708	708	779	857	942	1,037	1,140	
	over 35,999	708	708	779	857	942	1,037	1,140	
2 + 3	from 36,000 up to 37,999	517	517	569	626	688	757	833	
	over 37,999	701	701	771	848	933	1,026	1,129	
3 + 2	from 36,000 up to 37,999	454	454	500	550	605	665	731	
	over 37,999 up to 39,999	629	629	692	761	837	921	1,013	
	over 30,999	929	929	1,022	1,125	1,237	1,361	1,497	
3 + 3	from 36,000 up to 37,999	226	226	249	273	301	331	364	
	over 37,999 up to 39,999	337	338	372	409	450	494	544	
	over 39,999	536	536	589	648	713	784	863	
3 + 4	40,000 and over	536	536	589	648	713	784	863	
4 + 3	40,000 and over	536	536	589	648	713	784	863	

Where a motor vehicle has been converted to run on autogas or retrofitted with an HDDF kit, or where a motor vehicle has been installed with photovoltaic panels, the annual circulation licence fee for that motor vehicle shall be automatically reduced by ten per cent (10%).

10. For the use of Motor Route Buses, and M2 and M3 vehicles (including trackless trains and amphibious motor vehicles):

Vehicles	Year							
	1	2	3	4	5	6	7	8
M2	€80	€80	€80	€80	€80	€85	€90	€95
M3	€150	€150	€150	€150	€150	€200	€250	€300
Route buses	€23	€23	€23	€23	€23	€23	€23	€23
	Year							
	9	10	11	12	13	14	15	
M2	€100	€105	€110	€120	€130	€140	€150	
M3	€350	€400	€450	€450	€450	€450	€450	
Route buses	€23	€23	€23	€23	€23	€23	€23	

Where a motor vehicle has been converted to run on autogas or was retrofitted with an HDDF kit, or where a motor vehicle which is not a motor route bus has been installed with photovoltaic panels, the annual circulation licence fee for that motor vehicle shall be automatically reduced by ten per cent (10%).

11. For the use of electric vehicles including motor cycles, battery driven electric mopeds, hydrogen fuel cell electric vehicles, plug-in hybrid electric vehicles and range extender electric vehicles

Age of vehicle from date of first registration	Circulation licence fee
Less than 5 years	0
5 years or more	€10

12. For the use of any kind of agricultural tractor or machine intended and used solely for agricultural purposes, *per annum* €12

13. For the use of a motor vehicle registered before the 1st January, 2009 to be used for long term hire (until the 31st December, 2013; thereafter they shall be charged the rates applicable to M1 vehicles under item 2 in respect to M1 vehicles; the rates applicable to motor cycles under item 3 in respect to motor cycles, and the rates applicable to goods carrying vehicles under item 11 in respect to goods carrying vehicles):

M1 motor vehicles	Engine cubic capacity	Circulation licence fee
	up to and including 1300cc	€69.85
	more than 1300cc up to and including 1500cc	€93.15
	more than 1500cc up to and including 1800cc	€104.80
	more than 1800cc up to and including 2000cc	€174.70
	more than 2000cc and over	€349.40

Motor cycles	€46.55
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Goods carrying vehicles with a g.v.w. of less than 15 tonnes	€93.15
Goods carrying vehicles with a g.v.w. of 15 tonnes and over	€185

14. Annual circulation license fees for caravans and motor homes registered with the Authority on, or subsequently the 1st January, 2009 shall be specified under item 2.

FIFTH SCHEDULE [Article 3]

Added by:
XIII. 2015.118

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
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
