I assent.

(L.S.)

UGO MIFSUD BONNICI
President

27th June, 1998

ACT No. XVI of 1998

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

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

Short title and commencement.

1. (1) This Act may be cited as the Motor Vehicles Registration Tax (Amendment) Act, 1998, and shall be read and construed as one with the Motor Vehicles Registration Tax Act, 1994, hereinafter referred to as "the principal Act".

Act No. X of 1994.

(2) The provisions of this Act shall come into force on the 1st January, 1998.

Amendment of the First Schedule to the principal Act.

2. In the First Schedule to the principal Act, for the H.S. Code numbers, the goods and the rates of tax applicable to H.S. Code Number 87.04 there shall be substituted the following:—

H.S. Code Number	*Goods*	*Rate of Tax*
"87.04	**Motor vehicles for the transport of goods:**	
	(A) Dumpers designed for off-highway use:	
8704.1010.02	– Light Dumpers	9.5%
	– Other:	
8704.1091.02	– – – Chassis fitted with engine and cab	35% but not less than Lm900 per vehicle
8704.1099.02	– – – Other	35% but not less than Lm980 per vehicle
	(B) Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	(i) g.v.w. not exceeding 5 tonnes:	
8704.2110.02	– Chassis fitted with engine and cab	35% but not less than Lm900 per vehicle
8704.2120.02	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	35% but not less than Lm900 per vehicle
	– Other:	
8704.2191.02	– – – New	35%

H.S. Code Number	*Goods*	*Rate of Tax*
8704.2199.02	– – – Other	35% but not less than Lm900 per vehicle
	(ii) g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.2210.02	– Chassis fitted with engine and cab:	
8704.2210.02A	(a) New	14%
8704.2210.02B	(b) Other	35% but not less than Lm900 per vehicle
	– Other:	
8704.2291.02	– – – New	35%
8704.2299.02	– – – Other.....	35% but not less than Lm1800 per vehicle
	(iii) g.v.w. exceeding 20 tonnes:	
8704.2310.02	– Chassis fitted with engine and cab:	
8704.2310.02A	(a) New	14%
8704.2310.02B	(b) Other	35% but not less than Lm1150 per vehicle
	– Other:	
8704.2391.02	– – – New	35%
8704.2399.02	– – – Other	35% but not less than Lm1940 per vehicle

H.S. Code Number	*Goods*	*Rate of Tax*
	(C) Other, with spark-ignition internal combustion piston engine:	
	(i) g.v.w. not exceeding 5 tonnes:	
8704.3110.02	– Chassis fitted with engine and cab	35% but not less than Lm900 per vehicle
8704.3120.02	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	35% but not less than Lm900 per vehicle
	– Other:	
8704.3191.02	– – – New	35%
8704.3199.02	– – – Other	35% but not less than Lm900 per vehicle
	(ii) g.v.w. exceeding 5 tonnes:	
8704.3210.02	– Chassis fitted with engine and cab:	
8704.3210.02A	(a) New	14%
8704.3210.02B	(b) Other	35% but not less than Lm900 per vehicle
	– Other:	
8704.3291.02	– – – New	35%

H.S. Code Number	*Goods*	*Rate of Tax*
8704.3299.02	– – – Other	35% but not less than Lm1800 per vehicle
	(D) Other:	
8704.9010.02	– Chassis fitted with engine and cab	35%
8704.9020.02	– Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	35%
	– Other:	
8704.9091.02	– – – New	35%
8704.9099.02	– – – Other	35% but not less than Lm1940 per vehicle".

3. In the Second Schedule to the principal Act for the goods and the rates of tax applicable to H.S. Code Numbers 87.04 and 87.06 there shall be substituted the following:— Amendment of the Second Schedule to the principal Act.

H.S. Code Number	*Goods*	*Rate of Tax*
"**87.04**	**Motor vehicles for the transport of goods ..**	10.5%
87.06	**Chassis fitted with engine, for the motor vehicles of:**	
	(a) H.S. heading No. 87.02	6.5%
	(b) H.S. heading No. 87.03:	
	– With engine:	

H.S. Code Number	*Goods*	*Rate of Tax*
	(i) of a cylinder capacity not exceeding 1500 cc	11%
	(ii) of a cylinder capacity exceeding 1500 cc	16.5%
	(c) H.S. heading No. 87.04	10.5%
	(d) H.S. headings Nos. 87.01 and 87.05	0%".

Passed by the House of Representatives at Sitting No. 234 of the 26th June, 1998.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives