

MALTA

ATT Nru. II ta' l-2004

ATT mahruġ b'liġi mill-Parlament ta' Malta.

ATT biex jimplimenta diversi miżuri ta' l-Estim u biex jipprovdi għal miżuri amministrattivi ohra.

ACT No. II of 2004

AN ACT enacted by the Parliament of Malta.

AN ACT to implement various budget measures and other administrative measures.

I assent.

(L.S.)

GUIDO DE MARCO
President

2nd April, 2004

ACT No. II of 2004

AN ACT to implement various budget measures and other administrative measures.

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

Short title.

1. The short title of this Act is the Budget Measures Implementation Act, 2004.

PART I

Coming into force of this Part.

2. The provisions of this Part shall be deemed to have come into force on the 1st January, 2004.

Interpretation.
Cap. 174.

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

Authority to raise loan.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of money not exceeding one hundred million Maltese liri.

Cap. 161.

(2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and

Securities) Ordinance on such terms and conditions as the said Minister may approve.

5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2003 and that projected to be incurred during the year 2004 or during subsequent years. Purpose.

PART II

6. (1) This Part amends the Income Tax Act and shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act". Amendment of the Income Tax Act. Cap. 123.

(2) (a) The provisions of article 7 shall be deemed to have come into force as from the year of assessment 2000.

(b) The provisions of paragraphs (a), (c), (d) and (e) of article 8 shall be deemed to have come into force on the 25th November, 2003.

(c) The provisions of paragraphs (b) and (c) of article 9 and article 14 shall come into force on the 1st January, 2004 and shall apply with respect to any year of assessment commencing on or after 1st January, 2005.

(d) The provisions of articles 13 and 15 shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish and different dates may be so established for different provisions and different purposes thereof.

7. Immediately after paragraph (c) of subarticle (1) of article 4 of the principal Act, there shall be added the following proviso: Amendment of article 4 of the principal Act.

"Provided that, notwithstanding any other provision of this Act, such income of a company from an offshore banking subsidiary company shall constitute income chargeable to tax under paragraph (a) of this subarticle and the provisions of subarticle (6) of article 56 of this Act shall apply to such income."

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

(a) subarticle (5) thereof shall be amended as follows:

(i) in paragraph (g) thereof for the words "fifty years or less; and" there shall be substituted the words "fifty years or less."; and

(ii) paragraph (h) thereof shall be deleted;

(b) for paragraph (b) of subarticle (6) thereof, there shall be substituted the following:

"(b) transfer of shares in a company listed on a stock exchange recognised under the Financial Markets Act, not being securities in a collective investment scheme;"

(c) subarticle (9) shall be amended as follows:

(i) the present provisions thereof shall be renumbered as paragraph (i);

(ii) immediately after paragraph (i) thereof, as re-numbered, there shall be added the following new paragraph:

"(ii) Where an asset falling under the circumstances referred to in paragraph (i) hereof is in the form of immovable property which is transferred by a company to another company that falls within the provisions of sub-paragraphs (a) and (b) of the said paragraph, or where the said immovable property is subsequently transferred to another company which does not fall within the said provisions, or to another person, as the case may be, the notary publishing the relative deed of transfer shall attach to the said deed a notice made in such manner and containing such details as may be prescribed by the Minister."

(d) in subarticle (14) thereof:

(i) for the words "mergers, demergers, amalgamation" there shall be substituted the words "mergers, demergers, divisions, amalgamations" and for the words "shall be deemed to be the cost of acquisition of the original shares." there shall be substituted the words "shall be deemed to be the cost of acquisition of the original shares:"

(ii) immediately after subarticle (14) there shall be added the following proviso:

"Provided that the provisions of this subarticle shall only apply in such manner and in

such circumstances as may be prescribed by the Minister:

Provided further that the first proviso hereof shall not apply to divisions and mergers where the draft terms of the said divisions and mergers had been forwarded to the Registrar of Companies for registration in terms of the provisions of the Companies Act on or prior to the 24th November, 2003 and the Registrar had published the relevant statement in the Government Gazette in terms of the said Act on or prior to the 31st December, 2003, provided that a copy of the relative publication is attached to the relative deed."; and

(e) immediately after subarticle (16) thereof, there shall be added the following new subarticle:

"(17) The Minister may make rules making provision for the purpose of removing the effect of any scheme made for the purpose of avoiding, reducing or postponing any tax due under this article, and in addition the Minister may make rules providing that any transfer of any right referred to in subarticle (1) hereof shall only be valid if it is made by agreement in writing and if payment of such portion of the provisional tax on the capital gains due thereon is made as may be prescribed and if the said agreement is registered in such manner as may be prescribed with such authority as may be prescribed.".

9. Subarticle (1) of article 12 of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

(a) in sub-paragraph (i) of paragraph (c) thereof, for the words "any interest or royalties" there shall be substituted the words "any interest, discount, premium or royalties", and in the proviso thereto for the words "the interest is paid" there shall be substituted the words "the interest, discount or premium, is paid";

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

"(r) such subsidy as may be prescribed related to the Common Agricultural Policy or to any other similar scheme introduced in accordance with international or supra-national agreements;"; and

(c) for paragraph (s) thereof, there shall be substituted the following:

"(s) the income of a collective investment scheme other than income from immovable property situated in Malta and investment income to which article 41A(a) refers;"

Amendment of
article 15 of the
principal Act.

10. Article 15 of the principal Act shall be amended as follows:

(a) in subarticle (1) thereof:

(i) for the words "shall mean a company which holds an investment services licence" there shall be substituted the words "shall mean a company which on the 1st October, 2003 held an investment services licence";

(ii) for the words "or a company recognised by the relevant competent authority" there shall be substituted the words "or a company which, on the 1st October, 2003 was recognised by the relevant competent authority"; and

(b) in subarticle (2) thereof, for the words "the total income of an investment services company, the amounts specified" there shall be substituted the words "the total income of an investment services company for any year up to the year immediately preceding the year of assessment commencing on such date that the Minister may by notice in the Gazette appoint, the amounts specified".

Amendment of
article 15A of
the principal
Act.

11. In article 15A of the principal Act, for the words "to companies authorised to act as insurance managers" there shall be substituted the words "to companies which, on the 1st October, 2003 were authorised to act as insurance managers".

Amendment of
article 41 of the
principal Act.

12. Paragraph (a) of article 41 of the principal Act shall be amended as follows:

(a) for sub-paragraph (iv) thereof, there shall be substituted the following:

"(iv) interest, discounts or premiums payable in respect of:

(1) a public issue by a company, entity or other legal person howsoever constituted and whether resident in Malta or otherwise; and

(2) a private issue by a company, entity or other legal person howsoever constituted and resident in Malta paid to a collective investment scheme"; and

(b) immediately following item (2) of sub-paragraph (v) thereof there shall be added the following new item:

"(3) capital gains arising on the redemption, liquidation or cancellation of securities not referred to in items (1) and (2) hereof and not being shares in a company;"

13. Immediately after article 52A of the principal Act, there shall be inserted the following new article:

Addition of article 52B of the principal Act.

"E.U Directives and Regulations.

52B. (1) The Minister responsible for Finance may by regulations under this article make provision implementing and giving effect to any Directive of the European Union (hereinafter in this article referred to as "E.U. Directive") relating to any matter which affects the operation of the Income Tax Acts or to enable the better operation of any regulation of the European Union (hereinafter in this article referred to as "E.U. Regulations") and may by such regulations provide anything that may be required to be provided for by such E.U. Directive or E.U. Regulation.

(2) Any regulations made under this article shall make reference to the relevant E.U. Directive or E.U. Regulation and shall have effect if in conformity therewith notwithstanding anything to the contrary contained in the Income Tax Acts or any other enactment relating to this matter."

14. For article 67A of the principal Act there shall be substituted the following new article:

Substitution of article 67A of the principal Act.

"Profits distributed by a Collective Investment Scheme.

67A. (1) Notwithstanding the provisions contained in the definition of "foreign income account" in article 2 of this Act, in the case of a collective investment scheme:

(a) no profits shall be allocated to the foreign income account; and

(b) profits resulting from dividends distributed out of the foreign income account of another company shall be allocated to the Maltese taxed account.

(2) Where a collective investment scheme, which is not constituted as a company, distributes profits to persons resident in Malta, there shall be deducted tax as if, for the purposes of this article, such a collective investment scheme is constituted as a company. In this respect tax shall be deducted from every distribution of profits which, had the collective investment scheme been constituted as a company, would have been allocated to the untaxed account:

Provided that the provisions of this subarticle shall not apply in respect of such payments to persons who are exempt from tax.

(3) Every amount deducted under subarticle (2) of this article shall be a debt due from such collective investment scheme to the Commissioner payable not later than the fourteenth day following the end of the month in which the distribution was made and shall be so recoverable.

(4) Articles 63 to 65 of this Act shall apply *mutatis mutandis* in the circumstances set out in subarticle (2) of this article as they apply to distributions from the untaxed account. References in those articles to article 62 shall be construed as references to subarticle (2) of this article, and references to dividend or untaxed dividend shall, where the context so requires, be construed as a reference to profits distributed by a collective investment scheme.

(5) For the purposes of this article a person resident in Malta shall include a non-resident person (including a non-resident company which may be owned and controlled directly or indirectly) and which person or company acts on behalf of a person who is ordinarily resident and domiciled in Malta."

Amendment of
article 76 of the
principal Act.

15. In subarticle (1) of article 76 of the principal Act, for the words "notwithstanding anything in any enactment:" there shall be substituted the words "notwithstanding anything in this or any other enactment:".

PART III

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

Amendment of
the Social
Security Act.
Cap. 318.

(2) The provisions of article 17 shall be deemed to have come into force on the 4th January, 1992.

(3) The provisions of article 18 shall be deemed to have come into force on the 5th January, 2004.

(4) The other provisions of this Part shall be deemed to have come into force on the 3rd January, 2004.

17. The definition "Service Pension" in subarticle (1) of article 2 of the principal Act shall be amended as follows:

Amendment of
article 2 of the
principal Act.

(a) paragraphs (ii) and (iii) thereof shall be renumbered as paragraphs (iii) and (iv) thereof;

(b) immediately after paragraph (i) thereof there shall be inserted the following new paragraph (ii):

"(ii) with effect from the 4th January, 1992, where a person is in receipt of two or more Service Pensions, only the higher or highest, as the case may be, of such Service Pensions shall be deemed to be a Service Pension for the purpose of assessing, revising or re-assessing a pension in respect of retirement or invalidity under this Act; so however that, and solely for the purpose of assessing, revising or re-assessing a Retirement Pension in accordance with article 44 and paragraph (i) of subarticle (1) of article 47 of this Act, where a person who is in receipt of two or more such Service Pensions one of which is payable by or on behalf of the United Kingdom Government, the Director shall have the right to elect, on behalf of the person, which of such Service Pensions as aforesaid is to be deemed to be the Service Pension for this latter purpose. So however that the right to such election shall be exercised only once:

Provided that, with effect from the 4th January 1992, and solely for the purpose referred to in the foregoing paragraph of this definition, where a Service Pension as aforesaid in this definition has been -

(a) commuted in part only and the

pensioner has reached his 72nd birthday, 50% of the commuted part only of such Service Pension shall be taken into account, and

(b) commuted in whole, only 50% of such Service Pension shall be taken into account, so however that with effect from the 4th October, 1997, where such Service Pension has been commuted in whole, it shall no longer be taken into account for the purposes of this Act."; and

(c) the provisos to paragraph (iv) thereof as renumbered shall be deleted.

Amendment of article 15 of the principal Act.

18. Subarticle (2) of article 15 of the principal Act shall be deleted.

Amendment of article 20 of the principal Act.

19. For subarticle (3) of article 20 of the principal Act there shall be substituted the following:

"(3) The right of any member in respect of whom Sickness Assistance is payable shall be extinguished:

(i) from the first day of admission to a State Financed Residential service, wherein the resident is being provided with level 2 care as specified by the Minister by notice in the Gazette; and

(ii) from the first day following the day on which, notwithstanding the fact that he has been medically discharged from such an institution as specified by the Minister in the Gazette, he becomes a resident of any other state financed institution.".

Amendment of article 27 of the principal Act.

20. Subarticle (4) of article 27 of the principal Act shall be deleted.

Amendment of article 30 of the principal Act.

21. Article 30 of the principal Act shall be amended as follows:

(a) for paragraph (ii) of the proviso to paragraph (b) of subarticle (6) thereof, there shall be substituted the following new paragraph (ii):

"(ii) a head of household in receipt of Social Assistance in accordance with the provisions of this article, who is engaged as a trainee by the Corporation established under the Employment and Training Services Act on a rehabilitation programme for ex-substance abusers shall, in addition to the allowance paid by the Corporation during the programme of training, be entitled to receive such rate of Social Assistance so as to ensure that the total amount received does not exceed the National Minimum Wage as is applicable to a person of eighteen years of age or over in accordance with a National Order issued under the Employment and Industrial Relations Act";

Cap. 343.

Cap. 452.

(b) subarticle (10) thereof shall be deleted; and

(c) immediately after subarticle (11) thereof, there shall be added the following new proviso:

"Provided that notwithstanding that the person in respect of whom Social Assistance has been paid by the Director may have in a contract of personal separation renounced to the right to maintenance from his or her spouse, the Director may still claim refund under this subarticle from the spouse of the person to whom Social Assistance has been paid, and such spouse shall be liable to refund such Social Assistance to the full extent as if such renunciation had not taken place, unless it is proved to the satisfaction of the Director that the party to whom Social Assistance has been paid has been guilty of adultery or has abandoned the other spouse as provided in articles 38 and 41 of the Civil Code.".

22. For article 42 of the principal Act and the marginal note thereof there shall be substituted the following:

Substitution of
article 42 of the
principal Act.

"Widow in State
Financed
Residential
Service.

42. A widow who receives any pension or benefit under this Part of this Act and who is a resident of a State Financed Residential Service as provided under article 93, shall have such pension or benefit apportioned in the manner provided under that article.".

23. For article 65 and the marginal note thereof of the principal

Amendment of
article 65 of the
principal Act.

Act there shall be substituted the following:

"Pensioners in
State Financed
Residential
Service.

65. A pensioner who receives any pension under this Part of the Act and who or whose spouse, as the case may be, becomes a resident of a State Financed Residential Service as provided under article 93 of this Act, shall have such pension apportioned in the manner provided under that article."

Amendment of
article 66 of the
principal Act.

24. Subarticle (3) of article 66 of the principal Act shall be deleted.

Amendment of
article 90B of
the principal
Act.

25. In article 90B of the principal Act, the words "and any allowance paid in lieu of a pension in terms of subarticle (4) of article 27," up to the words "in terms of subarticle (3) of article 66," shall be deleted.

Substitution of
article 93 of the
principal Act.

26. For article 93 of the principal Act there shall be substituted the following:

"Residents of
State Financed
Residential
Service.

93. (1) Subject to the provisions of this Act, where during any period a person is receiving a State Financed Residential Service, such person shall pay to the Government such contribution as may be prescribed under subarticle (2) of this article. The Director shall calculate the contribution payable by such resident in terms of the provisions of this article.

(2) The Minister may, with the concurrence of the Minister responsible for finance, make regulations providing for the calculation of the contribution due by residents of State Financed Residential Services as are specified by the same regulations.

(3) Any contributions due in terms of the foregoing provisions of this article shall be deducted from any benefit, pension, bonus, assistance or allowance payable under this Act.

(4) Notwithstanding the provisions of this article, where a resident of a State Financed Residential Service is a married person whose spouse is not such a resident, and is not in receipt of a benefit, pension, bonus, assistance or allowance payable under this Act in the spouse's own right, 60% of the rate of benefit, pension, bonus, assistance or allowance which would have otherwise been payable to such resident shall be payable to the spouse who is not a resident."

27. Article 94 of the principal Act shall be deleted.

Deletion of article 94 of the principal Act.

28. In subarticle (2) of article 95 of the principal Act, for the words "to the Welfare Committee established by article 130 of this Act," there shall be substituted the words, "to Government."

Amendment of article 95 of the principal Act.

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

Amendment of article 97 of the principal Act.

(a) in subarticle (1) thereof, immediately after the word "allowance" wherever it appears, there shall be inserted the words "injury grant"; and

(b) in sub-paragraph (a) of subarticle (2) thereof, for the words "first day of incapacity for work;" there shall be substituted the words "first day of incapacity for work, and in the case of an injury grant/injury pension that may be payable as a consequence of the after effects of an injury, within a month of the diagnosis of such after effects;"

30. The proviso to subarticle (1) of article 101 of the principal Act shall be amended as follows:

Amendment of article 101 of the principal Act.

(a) for the words "Department for the Welfare of the Elderly" there shall be substituted the words "Elderly and Community Services Department";

(b) immediately after the word "benefit" there shall be inserted the word ", assistance";

(c) the words "to the Welfare Committee established in terms of article 130 of this Act" shall be deleted;

(d) the words "articles 93 and 131 of this Act" shall be substituted by the words "article 93 to Government"; and

(e) the words from "Any sum so deducted" to the words "the said Welfare Committee." shall be deleted.

Amendment of article 108 of the principal Act.

31. In paragraph (ii) of subarticle (1) of article 108 of the principal Act, immediately after the words "under section 106 of this Act" there shall be added the words ", unless the claim has been rejected by the Director following consultation by the said Director on the medical aspects of the claim in terms of paragraph (a) of the proviso to the said article 106, in which case the Director may revise his decision in terms of the provisions of article 110 of the Act and where the persons forming the medical panel shall be different from the first medical panel which had investigated the case in the first instance".

Amendment of article 131 of the principal Act.

32. Subarticle (1) of article 131 of the principal Act shall be amended as follows:

(a) in paragraph (a) thereof for the words "in terms of this Act or otherwise," there shall be substituted the words, "by Government,";

(b) paragraphs (b), (c) and (d) thereof shall be deleted; and

(c) paragraph (e) thereof shall be renumbered as paragraph (b) thereof.

Amendment of the Sixth Schedule to the principal Act.

33. Part VI of the Sixth Schedule to the principal Act shall be deleted.

Amendment of the Fourteenth Schedule to the principal Act.

34. Part II of the Fourteenth Schedule to the principal Act shall be deleted.

PART IV

Amendment of the Import Duties Act. Cap 337.

35. (1) This Part amends the Import Duties Act and shall be read and construed as one with the Import Duties Act hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2004.

Amendment of the First Schedule to the principal Act.

36. In the First Schedule, in the English language, to the principal Act, for the figures under the column "Import Duty" relative to the "H.S. Code Numbers" appearing in the First Column there shall be substituted the figures relative thereto appearing in the Second

Column hereunder:

First Column	Second Column
H.S. Code No.	Import Duty %
160414 11 00	24
160414 16 00	24
160414 18 00	24
160414 90 00	24
160419 31 00	24
160419 39 00	24
160420 70 90	24

PART V

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

Amendment of the Duty on Documents and Transfers Act. Cap. 364.

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2004.

38. In the interpretation of "transfer" in article 2 of the principal Act immediately after the words "under any other title," there shall be inserted the words "including a declaratory public deed as is referred to in article 371(5) of the Companies Act, Cap. 386,".

Amendment of article 2 of the principal Act.

39. Immediately after subarticle (3) of article 3 of the principal Act, there shall be added the following new subarticles:

Amendment of article 3 of the principal Act.

"(4) Where any person, as a direct or indirect result of any scheme of which the sole or main purpose was the obtaining of any advantage which has the effect of avoiding, reducing or postponing liability to duty, or of obtaining any refund of duty, has obtained or is in a position to obtain such an advantage, the Commissioner shall determine the duty in accordance with subarticle (2).

(5) In this article "scheme" includes any disposition, agreement, arrangement, trust, grant, covenant, transfer of assets, increase in the share capital of a limited liability company and alienation of property, whatsoever.

(6) Notwithstanding the provisions of any other law a promise of sale or of a transfer of immovable property or any real right thereon shall not be valid unless notice thereof is given to the Commissioner within such time and in such manner, and containing such particulars, as may be prescribed. Such notification shall be accompanied by a provisional payment equivalent to twenty per centum of the amount chargeable in terms of articles 32 and 40."

Amendment of
article 25 of the
principal Act.

40. In article 25 of the principal Act, immediately after the words "of life insurance" there shall be added the words "which is not renewable every year".

Amendment of
article 42 of the
principal Act.

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

(a) in the proviso to paragraph (b) of subarticle (1) thereof, immediately after the words "and reorganisations within a group of companies" there shall be inserted the words "which do not own any immovable property other than such premises, as may be prescribed;";

(b) immediately after paragraph (c) of subarticle (1) thereof, there shall be inserted the following new proviso:

"Provided further that no duty shall be chargeable upon a division of a company where the ultimate individual beneficial shareholders in the recipient companies remain the same shareholders of the company to be divided and each such shareholder shall have the same proportion of shares in each of the recipient companies as he held in the company to be divided."; and

(c) immediately at the end of subarticle (2) thereof there shall be added the following proviso:

"Provided that for the determining of the amount or value of the consideration or the real value of such marketable security, there shall not be deducted any liability in excess of the value of all assets excluding the value of any such immovable property or any real right thereon other than -

(i) a bank loan relating to the cost of acquisition and improvements of the immovable property or real right thereon; or

(ii) a debt registered at the Public Registry

relating to the acquisition cost of the aforesaid immovable,

proved in each case by the production of such documents to the satisfaction of the Commissioner, as the Commissioner may require."

PART VI

42. (1) This Part amends the Motor Vehicle Registration Tax Act and shall be read and construed as one with the Motor Vehicle Registration Tax Act, hereinafter in this Part referred to as "the principal Act".

Amendment of the Motor Vehicle Registration Tax Act. Cap. 368.

(2) The provisions of this Part shall be deemed to have come into force on the 1st December, 2003.

43. In article 2 of the principal Act immediately after the definition of "leasing" there shall be inserted the following new definition:

Amendment of article 2 of the principal Act.

" "limousine" means a luxury passenger vehicle with a seating capacity of not more than nine persons, including the driver, and 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;"

44. For the proviso to subarticle (3) of article 10 of the principal Act there shall be substituted the following provisos:

Amendment of article 10 of the principal Act.

"Provided that the provisions of this subarticle shall not apply if the conversion of the classification occurs later than five years following the end of year during 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 self-drive motor vehicle for short term hire, or of a self-drive motor vehicle for long term hire or a chauffeur driven motor vehicle:

Provided further that the provisions of this subarticle 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 brand new vehicles imported for use as self-drive vehicles for short-term hire."

Substitution of
the First
Schedule to the
principal Act.

45. For the First Schedule to the principal Act there shall be substituted the following new schedule:

"FIRST SCHEDULE

[Article 6(1)]

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.011.000	1. Pedestrian controlled tractors	0%
	1.012.000	2. Road tractors for semi-trailers	0%
	1.013.000	3. Track-laying tractors	0%
	1.014.000	4. Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.021.000	1. Scheduled buses	6%
	1.022.000	2. Unscheduled buses or coaches	24%
	1.023.000	3. Minibuses for the transport of passengers against payment:	
	1.023.001	3.1. new	21%
	1.023.002	3.2. used	21% but not less than Lm3500 per vehicle
	1.024.000	4. Midibuses and private minibuses with engine:	
	1.024.001	4.1. of a cylinder capacity not exceeding 1500cc	50.5%
	1.024.002	4.2. of a cylinder capacity exceeding 1500cc	60%
	1.025.000	5. Other (excluding electric vehicles):	
	1.025.001	5.1. Vans for the transport of eleven persons, including the driver:	
	1.025.010	5.1.1. for use as chauffeur driven motor vehicle	30%
	1.025.020	5.1.2. other motor vehicles with engine:	
	1.025.021	5.1.2.1. of a cylinder capacity not exceeding 1500cc	50.5%
	1.025.022	5.1.2.2. of a cylinder capacity exceeding 1500cc	60%
	1.025.050	5.2. Other	60%
	1.026.100	6. Electric vehicles:	

1.026.110	6.1. battery driven electric vehicles	0%
1.026.120	6.2. petrol (or diesel) electric hybrid vehicles:	0%
1.026.121	6.2.1. scheduled buses	2%
1.026.131	6.2.2. other	16.5%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S. heading No. 87.02), including station wagons and racing cars:	
1.031.000	1. Vehicles specially designed for travelling on snow; golf cars and similar vehicles	50.5%
1.032.000	2. Other vehicles, with spark/compression-ignition internal combustion engine:	
1.032.001	2.1 of a cylinder capacity not exceeding 1000cc:	
1.032.002	2.1.1 Chassis fitted with engine and cab	50.5%
1.032.005	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
1.032.010	2.1.3 Other vehicles, new:	
1.032.011	2.1.3.1 For use as motor vehicle for hire:	
1.032.012	2.1.3.1.1 chauffeur driven vehicles	30%
1.032.013	2.1.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.014	2.1.3.1.3 self-drive vehicles intended for long term hire	50.5%
1.032.015	2.1.3.1.4 other	50.5%
1.032.020	2.1.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.030	2.1.3.3 Taxi-cars	20%
1.032.035	2.1.3.4 Racing cars and go-karts	6.5%
1.032.040	2.1.3.5 For other use	50.5%
1.032.050	2.1.4 Other vehicles used:	
1.032.051	2.1.4.1 For use as motor vehicle for hire:	
1.032.052	2.1.4.1.1 chauffeur driven vehicles:	

1.032.053	2.1.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm715 per vehicle
1.032.054	2.1.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm715 per vehicle
1.032.055	2.1.4.1.1.3 other	50.5% but not less than Lm1200 per vehicle
1.032.056	2.1.4.1.2 self-drive vehicles intended for short term hire	50.5% but not less than Lm1200 per vehicle
1.032.057	2.1.4.1.3 self-drive vehicles intended for long term hire	50.5% but not less than Lm1200 per vehicle
1.032.058	2.1.4.1.4 other	50.5% but not less than Lm1200 per vehicle
1.032.060	2.1.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1155 per vehicle
1.032.070	2.1.4.3 Taxi-cars	50.5% but not less than Lm1200 per vehicle
1.032.075	2.1.4.4 Racing cars and go-karts	6.5%
1.032.080	2.1.4.5 For other use:	
1.032.081	2.1.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.082	2.1.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	11% but not less than Lm265 per vehicle
1.032.083	2.1.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	25.5% but not less than Lm610 per vehicle
1.032.084	2.1.4.5.2 other	50.5% but not less than Lm1200 per vehicle
1.032.101	2.2 of a cylinder capacity exceeding 1000cc but not exceeding 1300cc:	
1.032.102	2.2.1 Chassis fitted with engine and cab	50.5%
1.032.105	2.2.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
1.032.110	2.2.3 Other vehicles, new:	
1.032.111	2.2.3.1 For use as motor vehicle for hire:	
1.032.112	2.2.3.1.1 chauffeur driven vehicles	30%
1.032.113	2.2.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.114	2.2.3.1.3 self-drive vehicles intended for long term hire	50.5%
1.032.115	2.2.3.1.4 other	50.5%
1.032.120	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.130	2.2.3.3 Taxi-cars	20%
1.032.135	2.2.3.4 Racing cars and go-karts	6.5%
1.032.140	2.2.3.5 For other use	50.5%
1.032.150	2.2.4 Other vehicles used:	
1.032.151	2.2.4.1 For use as motor vehicle for hire:	
1.032.152	2.2.4.1.1 chauffeur driven vehicles:	

1.032.153	2.2.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm895 per vehicle
1.032.154	2.2.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm895 per vehicle
1.032.155	2.2.4.1.1.3 other	50.5% but not less than Lm1500 per vehicle
1.032.156	2.2.4.1.2 self-drive vehicles intended for short term hire	50.5% but not less than Lm1500 per vehicle
1.032.157	2.2.4.1.3 self-drive vehicles intended for long term hire	50.5% but not less than Lm1500 per vehicle
1.032.158	2.2.4.1.4 other	50.5% but not less than Lm1500 per vehicle
1.032.160	2.2.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1440 per vehicle
1.032.170	2.2.4.3 Taxi-cars	50.5% but not less than Lm1500 per vehicle
1.032.175	2.2.4.4 Racing cars and go-karts	6.5%
1.032.180	2.2.4.5 For other use:	
1.032.181	2.2.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.182	2.2.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	11% but not less than Lm330 per vehicle
1.032.183	2.2.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	25.5% but not less than Lm760 per vehicle
1.032.184	2.2.4.5.2 other	50.5% but not less than Lm1500 per vehicle
1.032.201	2.3 of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
1.032.202	2.3.1 Chassis fitted with engine and cab	53%
1.032.205	2.3.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
1.032.210	2.3.3 Other vehicles, new:	
1.032.211	2.3.3.1 For use as motor vehicle for hire:	
1.032.212	2.3.3.1.1 chauffeur driven vehicles	30%
1.032.213	2.3.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.214	2.3.3.1.3 self-drive vehicles intended for long term hire	53%
1.032.215	2.3.3.1.4 other	53%
1.032.220	2.3.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.230	2.3.3.3 Taxi-cars	20%
1.032.235	2.3.3.4 Racing cars and go-karts	6.5%
1.032.240	2.3.3.5 For other use	53%
1.032.250	2.3.4 Other vehicles used:	
1.032.251	2.3.4.1 For use as motor vehicle for hire:	
1.032.252	2.3.4.1.1 chauffeur driven vehicles:	

1.032.253	2.3.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm1250 per vehicle
1.032.254	2.3.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1250 per vehicle
1.032.255	2.3.4.1.1.3 other	53% but not less than Lm2200 per vehicle
1.032.256	2.3.4.1.2 self-drive vehicles intended for short term hire	53% but not less than Lm2200 per vehicle
1.032.257	2.3.4.1.3 self-drive vehicles intended for long term hire	53% but not less than Lm2200 per vehicle
1.032.258	2.3.4.1.4 other	53% but not less than Lm2200 per vehicle
1.032.260	2.3.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2015 per vehicle
1.032.270	2.3.4.3 Taxi-cars	53% but not less than Lm2200 per vehicle
1.032.275	2.3.4.4 Racing cars and go-karts	6.5%
1.032.280	2.3.4.5 For other use:	
1.032.281	2.3.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.282	2.3.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	11% but not less than Lm460 per vehicle
1.032.283	2.3.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	26.5% but not less than Lm1100 per vehicle
1.032.284	2.3.4.5.2 other	53% but not less than Lm2200 per vehicle
1.032.301	2.4 of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
1.032.302	2.4.1 Chassis fitted with engine and cab	60%
1.032.305	2.4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
1.032.310	2.4.3 Other vehicles, new:	
1.032.311	2.4.3.1 For use as motor vehicle for hire:	
1.032.312	2.4.3.1.1 chauffeur driven vehicles	30%
1.032.313	2.4.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.314	2.4.3.1.3 self-drive vehicles intended for long term hire	60%
1.032.315	2.4.3.1.4 other	60%
1.032.320	2.4.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.330	2.4.3.3 Taxi-cars	20%
1.032.335	2.4.3.4 Racing cars and go-karts	6.5%
1.032.340	2.4.3.5 For other use	60%
1.032.350	2.4.4 Other vehicles used:	
1.032.351	2.4.4.1 For use as motor vehicle for hire:	
1.032.352	2.4.4.1.1 chauffeur driven vehicles:	

1.032.353	2.4.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm1450 per vehicle
1.032.354	2.4.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1450 per vehicle
1.032.355	2.4.4.1.1.3 other	60% but not less than Lm2900 per vehicle
1.032.356	2.4.4.1.2 self-drive vehicles intended for short term hire	60% but not less than Lm2900 per vehicle
1.032.357	2.4.4.1.3 self-drive vehicles intended for long term hire	60% but not less than Lm2900 per vehicle
1.032.358	2.4.4.1.4 other	60% but not less than Lm2900 per vehicle
1.032.360	2.4.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2345 per vehicle
1.032.370	2.4.4.3 Taxi-cars	60% but not less than Lm2900 per vehicle
1.032.375	2.4.4.4 Racing cars and go-karts	6.5%
1.032.380	2.4.4.5 For other use:	
1.032.381	2.4.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.382	2.4.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	16.5% but not less than Lm800 per vehicle
1.032.383	2.4.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	30% but not less than Lm1450 per vehicle
1.032.384	2.4.4.5.2 other	60% but not less than Lm2900 per vehicle
1.032.401	2.5 of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
1.032.402	2.5.1 Chassis fitted with engine and cab	65%
1.032.405	2.5.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%
1.032.410	2.5.3 Other vehicles, new:	
1.032.411	2.5.3.1 For use as motor vehicle for hire:	
1.032.412	2.5.3.1.1 chauffeur driven vehicles	30%
1.032.413	2.5.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.414	2.5.3.1.3 self-drive vehicles intended for long term hire	65%
1.032.415	2.5.3.1.4 other	65%
1.032.420	2.5.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.430	2.5.3.3 Taxi-cars	20%
1.032.435	2.5.3.4 Racing cars and go-karts	6.5%
1.032.440	2.5.3.5 For other use	65%
1.032.450	2.5.4 Other vehicles used:	
1.032.451	2.5.4.1 For use as motor vehicle for hire:	
1.032.452	2.5.4.1.1 chauffeur driven vehicles:	

1.032.453	2.5.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm1940 per vehicle
1.032.454	2.5.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1940 per vehicle
1.032.455	2.5.4.1.1.3 other	65% but not less than Lm4200 per vehicle
1.032.456	2.5.4.1.2 self-drive vehicles intended for short term hire	65% but not less than Lm4200 per vehicle
1.032.457	2.5.4.1.3 self-drive vehicles intended for long term hire	65% but not less than Lm4200 per vehicle
1.032.458	2.5.4.1.4 other	65% but not less than Lm4200 per vehicle
1.032.460	2.5.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm3135 per vehicle
1.032.470	2.5.4.3 Taxi-cars	65% but not less than Lm4200 per vehicle
1.032.475	2.5.4.4 Racing cars and go-karts	6.5%
1.032.480	2.5.4.5 For other use:	
1.032.481	2.5.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.482	2.5.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	16.5% but not less than Lm1070 per vehicle
1.032.483	2.5.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	32.5% but not less than Lm2100 per vehicle
1.032.484	2.5.4.5.2 other	65% but not less than Lm4200 per vehicle
1.032.501	2.6 of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
1.032.502	2.6.1 Chassis fitted with engine and cab	75%
1.032.505	2.6.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.032.510	2.6.3 Other vehicles, new:	
1.032.511	2.6.3.1 For use as motor vehicle for hire:	
1.032.512	2.6.3.1.1 chauffeur driven vehicles	30%
1.032.513	2.6.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.514	2.6.3.1.3 self-drive vehicles intended for long term hire	75%
1.032.515	2.6.3.1.4 other	75%
1.032.520	2.6.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.530	2.6.3.3 Taxi-cars	20%
1.032.535	2.6.3.4 Racing cars and go-karts	6.5%
1.032.540	2.6.3.5 For other use	75%
1.032.550	2.6.4 Other vehicles used:	
1.032.551	2.6.4.1 For use as motor vehicle for hire:	
1.032.552	2.6.4.1.1 chauffeur driven vehicles:	

1.032.553	2.6.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm2920 per vehicle
1.032.554	2.6.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm2920 per vehicle
1.032.555	2.6.4.1.1.3 other	75% but not less than Lm7300 per vehicle
1.032.556	2.6.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm7300 per vehicle
1.032.557	2.6.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm7300 per vehicle
1.032.558	2.6.4.1.4 other	75% but not less than Lm7300 per vehicle
1.032.560	2.6.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm4725 per vehicle
1.032.570	2.6.4.3 Taxi-cars	75% but not less than Lm7300 per vehicle
1.032.575	2.6.4.4 Racing cars and go-karts	6.5%
1.032.580	2.6.4.5 For other use:	
1.032.581	2.6.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.582	2.6.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	16.5% but not less than Lm1610 per vehicle
1.032.583	2.6.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than Lm3650 per vehicle
1.032.584	2.6.4.5.2 other	75% but not less than Lm7300 per vehicle
1.032.601	2.7 of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:	
1.032.602	2.7.1 Chassis fitted with engine and cab	75%
1.032.605	2.7.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.032.610	2.7.3 Other vehicles, new:	
1.032.611	2.7.3.1 For use as motor vehicle for hire:	
1.032.612	2.7.3.1.1 chauffeur driven vehicles	30%
1.032.613	2.7.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.614	2.7.3.1.3 self-drive vehicles intended for long term hire	75%
1.032.615	2.7.3.1.4 other	75%
1.032.620	2.7.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.630	2.7.3.3 Taxi-cars	20%
1.032.635	2.7.3.4 Racing cars and go-karts	6.5%
1.032.640	2.7.3.5 For other use	75%
1.032.650	2.7.4 Other vehicles used:	
1.032.651	2.7.4.1 For use as motor vehicle for hire:	
1.032.652	2.7.4.1.1 chauffeur driven vehicles:	

1.032.653	2.7.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm3360 per vehicle
1.032.654	2.7.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm3360 per vehicle
1.032.655	2.7.4.1.1.3 other	75% but not less than Lm8400 per vehicle
1.032.656	2.7.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm8400 per vehicle
1.032.657	2.7.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm8400 per vehicle
1.032.658	2.7.4.1.4 other	75% but not less than Lm8400 per vehicle
1.032.660	2.7.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm5435 per vehicle
1.032.670	2.7.4.3 Taxi-cars	75% but not less than Lm8400 per vehicle
1.032.675	2.7.4.4 Racing cars and go-karts	6.5%
1.032.680	2.7.4.5 For other use:	
1.032.681	2.7.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.682	2.7.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	16.5% but not less than Lm1850 per vehicle
1.032.683	2.7.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than Lm4200 per vehicle
1.032.684	2.7.4.5.2 other	75% but not less than Lm8400 per vehicle
1.032.701	2.8 of a cylinder capacity exceeding 3000cc:	
1.032.702	2.8.1 Chassis fitted with engine and cab	75%
1.032.705	2.8.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
1.032.710	2.8.3 Other vehicles, new:	
1.032.711	2.8.3.1 For use as motor vehicle for hire:	
1.032.712	2.8.3.1.1 chauffeur driven vehicles	30%
1.032.713	2.8.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.714	2.8.3.1.3 self-drive vehicles intended for long term hire	75%
1.032.715	2.8.3.1.4 other	75%
1.032.720	2.8.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.730	2.8.3.3 Taxi-cars	20%
1.032.735	2.8.3.4 Racing cars and go-karts	6.5%
1.032.740	2.8.3.5 For other use	75%
1.032.750	2.8.4 Other vehicles used:	
1.032.751	2.8.4.1 For use as motor vehicle for hire:	
1.032.752	2.8.4.1.1 chauffeur driven vehicles:	

1.032.753	2.8.4.1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority	30% but not less than Lm4400 per vehicle
1.032.754	2.8.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm4400 per vehicle
1.032.755	2.8.4.1.1.3 other	75% but not less than Lm11000 per vehicle
1.032.756	2.8.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm11000 per vehicle
1.032.757	2.8.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm11000 per vehicle
1.032.758	2.8.4.1.4 other	75% but not less than Lm11000 per vehicle
1.032.760	2.8.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm7115 per vehicle
1.032.770	2.8.4.3 Taxi-cars	75% but not less than Lm11000 per vehicle
1.032.775	2.8.4.4 Racing cars and go-karts	6.5%
1.032.780	2.8.4.5 For other use:	
1.032.781	2.8.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

1.032.782	2.8.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1950	16.5% but not less than Lm2420 per vehicle
1.032.783	2.8.4.5.1.2 vehicles manufactured on or after the first of January, 1951, but not after the thirty-first December, 1970	37.5% but not less than Lm5500 per vehicle
1.032.784	2.8.4.5.2 other	75% but not less than Lm11000 per vehicle
1.033.000	3. Electric vehicles:	
1.033.010	3.1 battery driven electric vehicles	0%
1.033.020	3.2 petrol (or diesel) electric hybrid vehicles	16.5%
1.034.000	4. Other:	
1.034.010	4.1 Chassis fitted with engine and cab	60%
1.034.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
1.034.030	4.3 Other:	
1.034.040	4.3.1 New	60%
1.034.050	4.3.2 Other	60%
87.04	Motor vehicles for the transport of goods	
	1. Dumpers designed for off-highway use:	
1.041.001	1.1 Light Dumpers	31%
1.042.001	1.2 Other:	
1.042.010	1.2.1 Chassis fitted with engine and cab.....	57.5% but not less than Lm1480 per vehicle
1.042.020	1.2.2 Other.....	57.5% but not less than Lm1610 per vehicle
	2. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	

1.043.000	2.1 g.v.w. not exceeding 5 tonnes:	
1.043.001	2.1.1 Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
1.043.010	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
1.043.020	2.1.3 Other:	
1.043.025	2.1.3.1 New	57.5%
1.043.030	2.1.3.2 Other:	
1.043.031	2.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.043.032	2.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1950	10.5% but not less than Lm270 per vehicle
1.043.033	2.1.3.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	28.5% but not less than Lm735 per vehicle
1.043.034	2.1.3.2.2 other	57.5% but not less than Lm1480 per vehicle
1.044.000	2.2 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
1.044.001	2.2.1 Chassis fitted with engine and cab:	
1.044.010	2.2.1.1 New	36%
1.044.020	2.2.1.2 Other	57.5% but not less than Lm1480 per vehicle
1.044.030	2.2.2 Other:	
1.044.040	2.2.2.1 New	57.5%
1.044.050	2.2.2.2 Other:	

1.044.051	2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.044.052	2.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950	10.5% but not less than Lm540 per vehicle
1.044.053	2.2.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	28.5% but not less than Lm1470 per vehicle
1.044.054	2.2.2.1.2 other	57.5% but not less than Lm2960 per vehicle
1.045.000	2.3 g.v.w. exceeding 20 tonnes:	
1.045.001	2.3.1 Chassis fitted with engine and cab:	
1.045.010	2.3.1.1 New	36%
1.045.020	2.3.1.2 Other	57.5% but not less than Lm1890 per vehicle
1.045.030	2.3.2 Other:	
1.045.040	2.3.2.1 New	57.5%
1.045.050	2.3.2.2 Other:	
1.045.051	2.3.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.045.052	2.3.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950	10.5% but not less than Lm585 per vehicle
1.045.053	2.3.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	28.5% but not less than Lm1585 per vehicle

1.045.054	2.3.2.2.2 other	57.5% but not less than Lm3190 per vehicle
	3. Other, with spark-ignition internal combustion piston engine:	
1.046.000	3.1 g.v.w. not exceeding 5 tonnes:	
1.046.010	3.1.1 Chassis fitted with engine and cab	57.5% but not less than Lm1480 per vehicle
1.046.020	3.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1480 per vehicle
1.046.030	3.1.3 Other:	
1.046.040	3.1.3.1 New	57.5%
1.046.050	3.1.3.2 Other:	
1.046.051	3.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.046.052	3.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1950	10.5% but not less than Lm270 per vehicle
1.046.053	3.1.3.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	28.5% but not less than Lm735 per vehicle
1.046.054	3.1.3.2.2 other	57.5% but not less than Lm1480 per vehicle
1.047.000	3.2 g.v.w. exceeding 5 tonnes:	
1.047.010	3.2.1 Chassis fitted with engine and cab:	
1.047.020	3.2.1.1 New	36%

1.047.030	3.2.1.2 Other	57.5% but not less than Lm1480 per vehicle
1.047.040	3.2.2 Other:	
1.047.050	3.2.2.1 New	57.5%
1.047.060	3.2.2.2 Other:	
1.047.061	3.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.047.062	3.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1950	10.5% but not less than Lm540 per vehicle
1.047.063	3.2.2.2.1.2 vehicles manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	28.5% but not less than Lm1470 per vehicle
1.047.064	3.2.2.2.2 other	57.5% but not less than Lm2960 per vehicle
4. Other (excluding electric vehicles):		
1.048.010	4.1 Chassis fitted with engine and cab	57.5%
1.048.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare platform	57.5%
1.048.030	4.3 Other:	
1.048.040	4.3.1 New	57.5%
1.048.050	4.3.2 Other	57.5% but not less than Lm3190 per vehicle
1.049.000	5. Electric vehicles:	
1.049.010	5.1 Battery driven electric vehicles	0%
1.049.020	5.2 Petrol (or diesel) electric hybrid vehicles	16.5%

87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
1.051.000	1. Crane lorries	0%	
1.052.000	2. Mobile drilling derricks	0%	
1.053.000	3. Fire fighting vehicles	0%	
1.054.000	4. Concrete-mixer lorries	0%	
1.055.000	5. Other:		
1.055.010	5.1. Breakdown lorries	0%	
1.055.020	5.2. Concrete-pumping lorries	0%	
1.055.030	5.3. Other	0%	
87.06	Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:		
1.061.000	1. For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01	
1.062.000	2. For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02	
1.063.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03	

	1.064.000	4. For motor vehicles for the transport of goods	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.065.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
87.07	1.070.000	Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05	0%
87.08		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05:	
	1.081.000	1. For tractors (other than tractors of H.S. heading 87.09):	
	1.081.001	1.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01
	1.081.010	1.2 Other parts	0%
	1.082.000	2. For motor vehicles for the transport of ten or more persons, including the driver:	
	1.082.001	2.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02
	1.082.010	2.2 Other parts	0%
	1.083.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	

	1.083.001	3.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03
	1.083.010	3.2 Other parts	0%
	1.084.000	4. For motor vehicles for the transport of goods:	
	1.084.001	4.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.084.010	4.2 Other parts	0%
	1.085.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.085.001	5.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
	1.085.010	5.2 Other parts	0%
87.09	1.091.000	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%
87.10	1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	
	1.111.000	1. With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	

1.111.010	1.1 Cycles fitted with an auxiliary motor:	
1.111.011	1.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.111.012	1.1.1.1 manufactured before or on the thirty-first of December 1950	6.5%
1.111.013	1.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	14.5%
1.111.014	1.1.2 other	28.5%
1.111.020	1.2 Other:	
1.111.021	1.2.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.111.022	1.2.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm11 per vehicle
1.111.023	1.2.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	14.5% but not less than Lm23 per vehicle
1.111.024	1.2.2 other	28.5% but not less than Lm45 per vehicle
1.112.000	2. With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
1.112.010	2.1 Cycles fitted with an auxiliary motor:	
1.112.011	2.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.012	2.1.1.1 manufactured before or on the thirty-first of December 1950	6.5%
1.112.013	2.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	14.5%
1.112.014	2.1.2 other	28.5%
1.112.020	2.2 Other:	
1.112.030	2.2.1 With cylinder capacity exceeding 50cc but not exceeding 125cc:	

1.112.031	2.2.1.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority	
1.112.032	2.2.1.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm20 per vehicle
1.112.033	2.2.1.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	14.5% but not less than Lm44 per vehicle
1.112.034	2.2.1.2 other	28.5% but not less than Lm85 per vehicle
1.112.040	2.2.2 With cylinder capacity exceeding 125cc but not 250cc:	
1.112.041	2.2.2.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.112.042	2.2.2.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm30 per vehicle
1.112.043	2.2.2.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970	21% but not less than Lm98 per vehicle
1.112.044	2.2.2.2 other	42% but not less than Lm195 per vehicle
1.113.000	3. With reciprocating internal combustion piston engine of cylinder capacity exceeding 250cc but not exceeding 500cc:	
1.113.001	3.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.113.002	3.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm36 per vehicle
1.113.003	3.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 ..	21% but not less than Lm115 per vehicle

1.113.004	3.2 other	42% but not less than Lm230 per vehicle
1.114.000	4. With reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc:	
1.114.001	4.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.114.002	4.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm47 per vehicle
1.114.003	4.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 ..	21% but not less than Lm150 per vehicle
1.114.004	4.2 other	42% but not less than Lm300 per vehicle
1.115.000	5. With reciprocating internal combustion piston engine of cylinder capacity exceeding 800cc:	
1.115.001	5.1 classic vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.115.002	5.1.1 manufactured before or on the thirty-first of December 1950	6.5% but not less than Lm98 per vehicle
1.115.003	5.1.2 manufactured on or after the first of January 1951 but not after the thirty-first of December 1970 ..	21% but not less than Lm315 per vehicle
1.115.004	5.2 other	42% but not less than Lm630 per vehicle
1.116.000	6. Battery driven electric motorcycles	0%
1.117.000	7. Other	42%
87.13	1.131.000 Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14	Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:	

1.141.000	1. Chassis frames for motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars	The rates of tax applicable in categories 1 to 7 as per H.S. Code No. 87.11
1.142.000	2. Invalid carriages chassis frames	The rates of tax applicable in H.S. Code No. 87.13
1.143.000	3. Other parts	0%."

PART VII

Amendment of the Income Tax Management Act.
Cap. 372.

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

(2) (a) The provisions of article 47 shall be deemed to have come into force as from 1st January, 2004.

(b) The provisions of article 48 shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish and different dates may be so established for different provisions and different purposes thereof.

(c) The provisions of articles 49 and 55 shall come into force on the 1st January, 2004 and shall apply with respect to any year of assessment commencing on or after 1st January, 2005.

(d) The provisions of articles 50, 51 and 52 shall be deemed to have come into force on the 25th November, 2003.

Amendment of article 3 of the principal Act.

47. In subarticle (1) of article 3 of the principal Act, for the words "delegate to any person serving in his department" there shall be substituted the words "delegate to any person".

Amendment of article 17 of the principal Act.

48. For the proviso to article 17 of the principal Act, there shall be substituted the following:

"Provided that nothing in this article shall prejudice the right of the Commissioner to make a request:

(a) referred to in subarticle (2) of article 34 of the

Income Tax Act;

(b) as provided for under regulations made pursuant to article 52B of the Income Tax Act pursuant to Council Directive 2003/48/EC of the 3rd June, 2003 on taxation of savings income in the form of interest payments."

49. In the first proviso to subarticle (3) of article 23 of the principal Act, for the words "during which the deductions were made:" there shall be substituted the words "during which the deductions were made or has complied with such conditions that may be prescribed to the extent that they are relevant to the income in question:".

Amendment of article 23 of the principal Act.

50. Immediately after subarticle (4) of article 30 of the principal Act, there shall be added the following new proviso:

Amendment of article 30 of the principal Act.

"Provided that in cases where there has not yet been a final decision or a final judgement, the notification of an assessment to the taxpayer after the expiration of the periods specified in this subarticle shall not constitute and shall not be deemed to have ever constituted a reason for the said assessment or notice thereof being declared prescribed, time-barred or otherwise quashed, if such assessment is delivered by not later than the 31st December, 2007:

Provided further that where such notification is not made by the 31st December, 2007 because the taxpayer could not be found or for other reasons attributable to him, such assessment shall be deemed to have been duly notified if, not later than 31st December 2008, the Commissioner publishes a notice in the Gazette and in one or more daily newspapers stating that such assessment has been made and inviting the taxpayer to call for it at the Department."

51. Subarticle (1) of article 40 of the principal Act shall be amended as follows:

Amendment of article 40 of the principal Act.

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

"(e) the notice referred to in article 43(6);

(f) the notice referred to in article 46(1) and the notice of assessment and demand in writing by the Commissioner referred to in article 46(3)"; and

(b) in the proviso thereto, for the words "referred to in paragraph (e)", there shall be substituted the words "referred to in paragraph (f)".

Amendment of
article 43 of the
principal Act.

52. Article 43 of the principal Act shall be amended as follows:

(a) subarticle (1) thereof shall be substituted by the following:

"(1) Where any person derives gains or profits from the transfer of property referred to in article 5(1)(a)(i) and (ii) of the Income Tax Act, he shall -

(a) where the transfer refers to an immovable property or to the undivided part of the immovable property obtained before the 25th November, 1992, by the transferor *causa mortis*, or in a partition of immovable property obtained by the co-partitioners *causa mortis*, remit to the Commissioner within fifteen days of the relative transfer a full and final payment equivalent to 7% of the consideration relating to the transfer of the property:

Provided that, irrespective of whether the said property was thus obtained before or after the 25th November, 1992, the said full and final payment shall be equivalent to 5% of the consideration relating to the transfer of the property where:

(i) the promise of sale agreement in respect of such transfer has been signed prior to the 25th November, 2003;

(ii) the said agreement has been duly registered at the Ministry responsible for finance by the 22nd December, 2003 and a certificate to that effect has been issued by the said Ministry;

(iii) the relative deed of transfer is published by the 31st October, 2004, which date shall supersede the relevant date appearing on the certificate issued by the Ministry in accordance with item (ii) hereof; and

(iv) the duty under the Duty on Documents and Transfers Act on the said deed is paid and

the relative deed enrolled in the Public Registry by the 15th December, 2004 and a copy of the certificate issued by the Ministry is presented to the Commissioner with such payment;

(b) in any other case, and irrespective of whether such gains or profits are chargeable under the provisions of that article or under any other provision of the Income Tax Acts, remit to the Commissioner within fifteen days of the relative transfer a provisional tax payment equivalent to 7% of the consideration relating to the transfer of the property or of the value of the donation:

Provided that in deeds of emphyteusis or sub-emphyteusis no account shall be taken of any yearly ground rent or sub-ground rent payable according to the deed.";

(b) in subarticle (3) thereof, for the words "The Commissioner may" there shall be substituted the words "Saving the transfer of property referred to in paragraph (a) of subarticle (1), the Commissioner may";

(c) subarticle (4) thereof shall be substituted by the following:

"(4) (a) The tax paid by a person in respect of transfers referred to in paragraph (a) of subarticle (1) hereof, shall not be available as a credit against that person's tax liability or for a refund, as the case may be, for the relevant year of assessment. Such tax shall be separate and distinct from that paid or payable under the provisions of article 42 and he shall not be required to declare any such income, in any return made pursuant to the Income Tax Acts.

(b) Any provisional tax paid for the purposes of paragraph (b) of subarticle (1), during or in respect of the year preceding any year of assessment, shall be set off for the purpose of collection against the tax charged in respect of the said year of assessment and if there is an excess after the aforesaid set-off has been made, such excess shall be refunded in accordance with the provisions of article 48. Such provisional tax shall be separate and distinct from that paid or payable under the provisions of article 42 except for persons who have gains or profits from

immovable property falling under article 4(1)(a) of the Income Tax Act:

Provided that the tax paid and referred to in paragraph (b) of this subarticle shall not be set off or refunded as aforesaid unless the person who has paid the tax has declared the relative gains or profits from the transfer in a return of income furnished in accordance with article 10 for the year of assessment following that during which the gains or profits from the said transfer were derived.";

(d) in subarticle (5) thereof, for the words "fails to pay any provisional tax" there shall be substituted the words "fails to pay any tax or provisional tax, as the case may be,"; and

(e) in subarticle (9) thereof, for the words "provisional tax" wherever they appear, there shall be substituted the words "tax or provisional tax, as the case may be,".

Amendment of
article 44 of the
principal Act.

53. In subarticle (1) of article 44 of the principal Act, immediately after the words "in article 42," there shall be added the words "in subarticle (1) of article 43,".

Amendment of
article 47 of the
principal Act.

54. Immediately after subarticle (3) of article 47 of the principal Act, there shall be added the following new subarticle:

"(4) Where the action referred to in subarticles (2) and (3) has not been taken within the time specified therein, and such time expires on or before the 31st December 2003, then, notwithstanding the provisions of the said subarticles, action for the payment of the said tax, additional tax, interest or penalty may be taken until the 31st December 2005.".

Amendment of
article 48 of the
principal Act.

55. In paragraph (a) of the third proviso to subarticle (1) of article 48 of the principal Act, for the words "under the provisions of article 12 of the Income Tax Act or of any other law" there shall be substituted the words "under any law".

PART VIII

Amendment of
Excise Duty
Act.
Cap. 382.

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

(2) The provisions of this Part shall be deemed to have come into force on the 25th November, 2003:

Provided that with regard to the words under the column "Rate of Excise Duty" relative to the item "Cigarettes" in the Third Schedule in article 57 for the period 25th November 2003 and the promulgation of this Act, the same shall be deemed to be "53.1% of the retail price plus Lm 6.25 per 1000 cigarettes but not less than Lm 40.75 per 1000 cigarettes":

Provided also that with regard to the words under the column "Rate of Excise Duty" relative to the items "Gas Oil" and "Kerosene" in the Fourth Schedule in article 57, as amended, for the period 25th November, 2003 and the promulgation of this Act, the same shall be deemed to be Lm 102.00 per 1000 litres.

57. For the First, Second, Third and Fourth Schedules to the principal Act there shall be substituted the following Schedules:

Substitution of First, Second, Third and Fourth Schedules to the principal Act.

"FIRST SCHEDULE

First Column List of Excise Goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Energy products to the extent as shown in the relevant schedule to this Act.	Fourth Schedule

SECOND SCHEDULE

ALCOHOL AND ALCOHOLIC BEVERAGES

Description of excise goods	Rate of Excise Duty
BEER	Lm 0.32 per hectolitre per degree Plato
If produced by small and independent breweries with an annual production not exceeding 200,000 hectolitres of beer.	Lm 0.16 per hectolitre per degree Plato
Products containing a mixture of beer with non-alcoholic drinks.	Lm 0.08 per hectolitre per degree Plato
The term 'beer' covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE	0

1. The term 'still wine' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205, except sparkling wine as defined in paragraph 2 below:
 - which have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin, or
 - which have an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.
2. The term 'sparkling wine' covers all products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 and which:
 - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,
 - have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin.

FERMENTED BEVERAGES

0

1. The term 'still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not falling under Wine above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under Beer above:
 - having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol.,
 - having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin.
2. The term 'sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine' above which:

- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,
- have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol.,
- have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin.

INTERMEDIATE PRODUCTS

Lm 20.00 per hectolitre

The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under Beer or Wine or Fermented Beverages above.

NOTE: Still fermented beverages falling within the scope of paragraph 1 under Fermented Beverages which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under Fermented Beverages which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products.

ETHYL ALCOHOL

10c0 per % vol. per litre

The term 'ethyl alcohol' covers:

- all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff,
- products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol.,
- potable spirits containing products, whether in solution or not.

EXEMPTIONS

The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:

1.
 - a. when distributed in the form of alcohol which has been completely denatured to the satisfaction of the Comptroller of Customs;
 - b. when both denatured to the satisfaction of the Comptroller of Customs and used for the manufacture of any product not for human consumption;
 - c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209;
 - d. when used for the production of medicines;
 - e. when used for the production of flavours for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.;
 - f. when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products.
2.
 - a. as samples for analysis, for necessary production tests, or for scientific purposes;
 - b. for scientific research;
 - c. for medical purposes in hospitals and pharmacies;
 - d. in a manufacturing process provided that the final product does not contain alcohol;
 - e. in the manufacture of a component product which is not subject to excise duty.

DENATURANTS approved by the Comptroller of Customs

1. In the manufacture of Mineralised Methylated Spirit the denaturant should be composed of:

Base:

- 90% vol. ethanol
- 9.5% vol. wood naphtha, and
- 0.5% vol. crude pyridine

To each 1,000 litres of which is added:

- 3.75 litres of mineral naptha (petroleum oil) and - 1.50 ppm of methyl violet. 2. In the manufacture of Industrial Methylated Spirit the denaturant should be composed of: Base: - 90% vol. ethanol - 10% vol. wood naptha To each 1,000 litres of which is added: - 0.5% vol. crude pyridine 3. In the manufacture of other denaturant spirits the denaturant should be composed of: (i) when for industrial use (excluding pharmaceutical industry): 10 ppm denatonium benzoate irrespective of the alcoholic strength of the alcohol to be denatured (ii) when for surgical or pharmaceutical use Either: - 90% vol ethanol - 10% vol isopropyl alcohol (This type of denatured alcohol is normally used in pharmaceutical industrial plants) or: - 95% vol ethanol - 5% vol wood naphta To each 100 litres of which is added - 0.5% vol methyl salicylate - 2.0% vol diethyl phthalate - 2.5% castor oil (This type of denatured alcohol is commercially referred to as Surgical Spirit)	
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THIRD SCHEDULE

MANUFACTURED TOBACCO

Description of excise goods	Rate of Excise Duty
Cigarettes 1. a. The following shall be deemed to be cigarettes:	53.1% of the retail price plus Lm 5.40 per 1000 cigarettes but not less than Lm 41.243 per 1000 cigarettes

i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition of cigars or cigarillos below; ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes; iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper; b. a roll of tobacco referred to in indent i. shall, for excise duty purposes, be considered as many cigarettes as results when dividing the length in centimetres of the roll (excluding filter or mouth piece) by nine, any remainder above a whole unit counting as one. Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents a. (i) to (iii) above shall be treated as cigarettes and the provisions of b. shall apply thereto. 2. For the purpose of the <i>ad valorem</i> duty, the retail price is the price recommended by the importer or manufacturer for the retail sale of the cigarettes; where no such price has been recommended, the retail price at which cigarettes of that description are normally sold by retail is used.	
Cigars and Cigarillos The following shall be deemed to be cigars or cigarillos if they can be smoked as they are: i. rolls of tobacco made entirely of natural tobacco; ii. rolls of tobacco with an outer wrapper of natural tobacco; iii. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, and a binder, both being of reconstituted tobacco, where the unit weight, not including the filter or mouth-piece, is not less than 1,2 g and where the wrapper is fitted in spiral form with an acute angle of at least 30° to the longitudinal axis of the cigar;	Lm 6.00 per 1000 units

- iv. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including where appropriate the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouth-piece, is not less than 2.3 g and the circumference over at least one third of the length is not less than 34 mm.

Products consisting in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) to (iv) shall be treated as cigars and cigarillos provided they have respectively:

- a wrapper of natural tobacco, or
- a wrapper and binder of tobacco, both of reconstituted tobacco, or
- a wrapper of reconstituted tobacco.

Hand-rolling Tobacco

Lm 26.70 per kg.

Other Smoking Tobacco

Lm 8.60 per kg.

The following shall be deemed to be smoking tobacco:

- i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing;
- ii. tobacco refuse put up for retail sale which does not fall under Cigarettes or Cigars and Cigarillos above and which can be smoked.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes.

Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1mm and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes.

Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in indents (i) and (ii) above shall be treated as smoking tobacco.

Chewing Tobacco and Snuff

Lm 11.60 per Kg

EXEMPTIONS

Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco	
Manufactured tobacco denatured to the satisfaction of the Comptroller of Customs and used for industrial or horticultural purposes.	
Manufactured tobacco which is destroyed under administrative supervision.	
Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality.	
Manufactured tobacco which is reworked by the producer.	

FOURTH SCHEDULE

ENERGY PRODUCTS

Description of excise goods	Rate of Excise Duty
Leaded petrol falling within Customs Tariff Heading Nos. 2710.11.31, 2710.11.51 and 2710.11.59.	Lm 154 per 1000 litres
Unleaded petrol falling within Customs Tariff Heading Nos. 2710.11.41, 2710.11.45 and 2710.11.49.	Lm 133 per 1000 litres
Gas oil falling within Customs Tariff Heading Nos. 2710.19.41 to 2710.19.49.	Lm 105.40 per 1000 litres
If used in the following maritime commercial activities:	Lm 61 per 1000 litres
- Bunkering operations	
- Conveyance of passengers and goods between shore and ocean-going vessels	
- Dredging operations	
- Harbour Cruises	
- Inland Navigation between Malta and Gozo	
- Sea farming activities	
- Tugging activities	
If used for electric power generation	0
If used for fishing purposes as laid down by Department of Fisheries	0
If used by private pleasure seacraft for outbound voyages	0
Heavy fuel oil falling within Customs Tariff Heading Nos. 2710.19.61 to 2710.19.69.	Lm 6 per 1000 Kgs
If used for electric power generation	0
Liquid petroleum gas falling within Customs Tariff Heading Nos. 2711.12.11 to 2711.19.00.	Lm 15 per 1000 Kgs
Methane falling within Customs Tariff Heading No. 2711.29.00.10.	Lm 15 per 1000 Kgs
Kerosene falling within Customs Tariff Heading Nos. 2710.19.21 and 2710.19.25.	Lm 105.40 per 1000 litres

If used for air navigation between Malta and Gozo	Lm 31 per 1000 litres
If used for heating purposes	0
If used by private pleasure aircraft for outbound voyages	0
The term 'energy products' shall cover:	
(a) products falling within Customs Tariff Heading Nos. 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within Customs Tariff Heading Nos. 2701, 2702 and 2704 to 2715;	
(c) products falling within Customs Tariff Heading Nos. 2901 and 2902;	
(d) products falling within Customs Tariff Heading No. 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within Customs Tariff Heading No. 3403;	
(f) products falling within Customs Tariff Heading No. 3811;	
(g) products falling within Customs Tariff Heading No. 3817;	
(h) products falling within Customs Tariff Heading No. 3824.90.99 if these are intended for use as heating fuel or motor fuel.	
Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.	
In addition to the taxable products listed above, any product intended for use, offered for sale or used as motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.	
In addition to the taxable products listed above, any hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed as motor fuel.	
EXEMPTIONS	
Energy products used for purposes other than as motor fuels or as heating fuels are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse."	

PART IX

Amendment of
Companies Act.
Cap. 386.

58. (1) This Part amends the Companies Act and shall be read and construed as one with the Companies Act hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part have come into force on the 24th November, 2003 with respect to all amalgamations of commercial partnerships and divisions of companies occurring on or after that date:

Cap. 386.

Provided that the said provisions shall not apply to amalgamations and divisions, the draft terms of which were forwarded to the Registrar of Companies for registration in terms of the Companies Act, on or prior to the 24th November, 2003 and the Registrar has published the relevant statement in the Government Gazette in terms of the provisions of the Companies Act on or prior to the 31st December, 2003.

Amendment of
article 342 of
the principal
Act.

59. Subarticle (4) of article 342 of the principal Act, and the proviso to the said subarticle, shall be deleted.

Amendment of
article 354 of
the principal
Act.

60. Subarticle (3) of article 354 of the principal Act, and the proviso to the said subarticle, shall be deleted.

Amendment of
article 371 of
the principal
Act.

61. Article 371 of the principal Act shall be amended as follows:

(a) subarticle (3) thereof, and the proviso to the said subarticle, shall be deleted; and

(b) the present subarticles (4) and (5) shall be respectively renumbered as subarticles (3) and (4).

Amendment of
article 357 of
the principal
Act.

62. The third proviso to subarticle (1) of article 357 of the principal Act shall be deleted.

Amendment of
article 374 of
the principal
Act.

63. In subarticle (1) of article 374 of the principal Act, for the words "to be divided:" there shall be substituted the words "to be divided.", and the proviso to the said subarticle shall be deleted.

Amendment of
article 374A of
the principal
Act.

64. In subarticle (1) of article 374A of the principal Act, for the words "or more new companies:" there shall be substituted the words "or more new companies.", and the proviso to the said subarticle shall be deleted.

PART X

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

Amendment of
the Value Added
Tax Act.
Cap. 406.

(2) The provisions of this Part shall be deemed to have come into force on the 1st day of January, 2004.

66. In paragraphs (a) and (b) of article 19 of the principal Act, for the words "at the rate of fifteen per cent" there shall be substituted the words "at the rate of eighteen per cent".

Amendment of
article 19 of the
principal Act.

67. For article 89 of the principal Act, there shall be substituted the following:

Substitution of
article 89 of the
principal Act.

"Interpretation
of certain
contracts.

89. (1) Where, in the execution of a contract made before the effective date, any goods or services are supplied on or after the effective date and that supply is a taxable supply, that contract shall, for all the purposes of any law be interpreted as if the parties to that contract had agreed to a change in the consideration stipulated therein to reflect the difference, if any, between the system under the Customs and Excise Tax Act and that applicable under this Act.

Cap. 395.

(2) Where, in the execution of a contract made before the 1st January, 2004, any goods or services are supplied on or after the 1st January, 2004, and that supply is a taxable supply, that contract shall, for all the purposes of any law be interpreted as if the parties to that contract had agreed to a change in the consideration stipulated therein to reflect the difference between the rate of tax at fifteen per cent applicable until the 31st December, 2003, and the rate of eighteen per cent applicable after that date.

(3) Subarticle (2), with the application where necessary also of subarticle (1) and of articles 85 and 88, shall apply in the interpretation of contracts made between the 1st January 1995 and the 30th June 1997 and between the 1st July 1997 and the 31st December 1998 where the supply is made on or after the 1st January 2004.

(4) Subarticles (1), (2) and (3) shall not apply -

(a) where it results from all the relevant circumstances that the consideration determined in accordance with the contract had already made provision for the said adjustment or that the parties had excluded any adjustment to the consideration on account of such difference;

(b) where or to the extent that the supply was, in terms of the said contract due to take place before the effective date or the 1st January 2004, as the case may be, and the delay was due to a fault on the part of the person who makes the supply."

PART XI

Amendment
of the
Accountancy
Profession
(Amendment)
Act 2003, Act
XIV of 2003.

68. (1) This Part amends the Accountancy Profession (Amendment) Act, 2003, and it shall be read and construed as one with the said Accountancy Profession (Amendment) Act, 2003, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Part shall come into force on such date as the Minister responsible for finance may establish by notice in the Gazette.

Amendment of
article 6 of the
principal Act.

69. In article 6 of the principal Act, in subarticle (4) in paragraph (d) thereof, for the words "chairman of the Board." there shall be substituted the words "chairman of the Disciplinary Committee."

Passed by the House of Representatives at Sitting No. 114 of the 29th March, 2004.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives