L.N. 105 of 2008

LEGISLATION AMENDED BY MEANS OF THIS ORDER

ENACTMENT - Main Legislation

Census Act - Cap. 118
Malta Treasury Bills Act - Cap. 133
Ombudsman Act - Cap. 385
Value Added Tax Act - Cap. 406
Malta Statistics Authority Act - Cap. 422
Eco-Contribution Act - Cap. 473
Act XXX of 2007 - Communications Laws (Amendment) Act, 2007
Act XXXI of 2007 - Various Laws (Criminal Matters) (Amendment) Act, 2007
Act XXXII of 2007 - 2008 Budget Measures Implementation Act, 2007

ENACTMENT - Subsidiary Legislation

Goldsmiths and Silversmiths Regulations - S.L.46.01
Motor Vehicles (Driving Licences) Regulations - S.L. 65.18
Part-Time (Forms of Self-Employed) Rules - S.L. 123.41
Land Registration Rules - S.L. 296.01
Exemption from Payment of Duty on Documents and Transfers Order - S.L. 364.01
Income Tax (Form of Return for a Company, Body Corporate or Undertaking) Rules - S.L. 372.09
Value Added Tax (Appeals Board) Regulations - S.L. 406.03
Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements Regulations - S.L. 406.06
Value Added Tax (Collection of Supplementary Information) Regulations - S.L. 406.08
Refund of Value Added Tax to taxable persons not established in Malta Regulations - S.L. 406.10
Refund of Value Added Tax to Taxable Persons not established in the Territory of the Community Regulations - S.L. 406.11
Value Added Tax (Adjustments relating to Input Tax on Capital Goods) Regulations - S.L. 406.12
Value Added Tax (Refund to Non-residents) Regulations - S.L. 406.13
Legal Notice 395 of 2004 - Eco-Contribution Regulations, 2004
Legal Notice 104 of 2006 - Eco-Contribution (Amendment) Regulations, 2006
Legal Notice 282 of 2007 - Eco-Contribution (Form and Administrative Fee for Appeals) Regulations, 2007
Legal Notice 393 of 2007 - Pharmacy Council Disciplinary Procedures Regulations, 2007
Legal Notice 397 of 2007 - Freezing Orders (Execution in the European Union) Regulations, 2007
Legal Notice 428 of 2007 - Wage Increase (Employees) National Standard Order, 2007
Legal Notice 429 of 2007 - National Minimum Wage National Standard Order, 2007
Legal Notice 432 of 2007 - Minimum Special Leave Entitlement Regulations, 2007
Legal Notice 440 of 2007 - Convention on Nuclear Safety Regulations, 2007
Legal Notice 441 of 2007 - Cash Changeover Regulations, 2007

L.N. 105 of 2008

EURO ADOPTION ACT, 2006
(ACT X of 2006)

Adaptation of Laws (Smoothing of Monetary Amounts and other amendments) Order, 2008

IN exercise of the powers conferred by article 3 of the Euro Adoption Act, 2006, the Minister responsible for Finance has made the following Order:

Citation and commencement.

1. (1) The title of this Order is the Adaptation of Laws (Smoothing of Monetary Amounts and other amendments) Order, 2008.

(2) The provisions of this Order shall be deemed to have come into force on the 1st January, 2008, hereinafter referred to as "the operative date".

Amendments to the Chapters of the Laws of Malta.

2. The words and phrases referred to in the third column of Schedule I, which words and phrases occur in the provisions specified in the second column of the said Schedule, which provisions are to be found in the enactments referred to in the first column of the said Schedule, shall be amended in accordance with the amendments referred to in the fourth column of the said Schedule.

Amendments to Subsidiary Legislation.

3. The words and phrases referred to in the third column of Schedule II, which words and phrases occur in the provisions specified in the second column of the said Schedule, which provisions are to be found in the enactments referred to in the first column of the said Schedule, shall be amended in accordance with the amendments referred to in the fourth column of the said Schedule.

Amendments to Schedules, Annexes, Tables, Forms etc., of the Chapters of the Laws of Malta.

4. The provisions relating to Schedules, Annexes, Tables, Forms, etc., which provisions are to be found in the Chapters of the Laws of Malta, and are referred to in Schedule III, shall be amended in accordance with the amendments referred to in the said Schedule.

Amendments to Schedules, Annexes, Tables, Forms, etc., of Subsidiary Legislation.

5. The provisions relating to Schedules, Annexes, Tables, Forms, etc., which provisions are to be found in Subsidiary Legislation, and are referred to in Schedule IV, shall be amended in accordance with the amendments referred to in the said Schedule.

Saving.

6. (1) Nothing in this Order shall affect the validity of anything hertofore lawfully done, or any right, obligation or liability heretofore acquired, accrued or incurred, under any of the enactment

mentioned in the Schedules to this Order.

(2) Any notifications, orders, schemes, rules, regulations, appointments, delegations, directions or authorisations heretofore lawfully made, given or issued and anything heretofore lawfully done under any of the enactments mentioned in the Schedules hereto may be revoked, varied or undone in like manner, to like extent and in like circumstances as if they had been made, given, issued or done after the operative date by a competent authority and under and in accordance with the provisions then applicable to such a case.

SCHEDULE I

(Article 2)

Amendments to Main Legislation

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
1.	**Census Act Cap. 118**	article 10(1)	"to a fine not exceeding two hundred and thirty-two euro and ninety-four cents (232.94)"	"to a fine not exceeding two hundred and thirty euro (230)"
		article 10(2)	"or to a fine not exceeding two hundred and thirty-two euro and ninety-four cents (232.94)"	"or to a fine not exceeding two hundred and thirty euro (230)"
2.	**Malta Treasury Bills Act Cap. 133**	article 4(3)	"shall be for a sum of two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37) or a multiple of two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37)"	"shall be for a sum of one thousand euro (1,000) or a multiple of one thousand euro (1,000)"
3.	**Ombudsman Act Cap. 385**	article 19(3)	"shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69) or to imprisonment not exceeding three months, or to both such fine and imprisonment"	"shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding one thousand and one hundred and sixty euro (1,160) or to imprisonment not exceeding three months, or to both such fine and imprisonment"
		article 28(2)	"A person who contravenes subarticle (1) shall be guilty of an offence and shall on conviction be liable to a fine (*multa*) not exceeding two hundred and thirty-two euro and ninety-four cents (232.94)"	"A person who contravenes subarticle (1) shall be guilty of an offence and shall on conviction be liable to a fine (*multa*) not exceeding two hundred and thirty euro (230)"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
4.	**Value Added Tax Act Cap. 406**	article 37(3)	"a higher administrative penalty under the other provisions of this article be liable to an administrative penalty of four hundred and sixty-five euro and eighty-seven cents (465.87)."	"a higher administrative penalty under the other provisions of this article be liable to an administrative penalty of four hundred and sixty-five euro (465)."
		article 38(1)(b)	"twenty-three euro and twenty-nine cents (23.29)"	"twenty-three euro (23)"
		proviso to article 38(1)	"Provided that such administrative penalty shall in no case exceed five hundred and eighty-two euro and thirty-four cents (582.34) for every return submitted late"	"Provided that such administrative penalty shall in no case exceed five hundred and eighty euro (580) for every return submitted late"
		article 38(2)	"an administrative penalty of twenty-three euro and twenty-nine cents (23.29) for every month or part thereof"	"an administrative penalty of twenty-three euro (23) for every month or part thereof"
		proviso to article 38(2)	"Provided that such administrative penalty shall in no case exceed five hundred and eighty-two euro and thirty-four cents (582.34) for each such declaration or statement"	"Provided that such administrative penalty shall in no case exceed five hundred and eighty euro (580) for each such declaration or statement"
		article 39(1)(b)	"twenty-three euro and twenty-nine cents (23.29)"	"twenty-three euro (23)"
		article 39(2)(b)	"twenty-three euro and twenty-nine cents (23.29)"	"twenty-three euro (23)"
		article 39(3)	"an administrative penalty of twenty-three euro and twenty-nine cents (23.29) for every month or part thereof"	"an administrative penalty of twenty-three euro (23) for every month or part thereof"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	proviso to article 39(3)	"Provided that such administrative penalty shall in no case exceed five hundred and eighty-two euro and thirty-four cents (582.34) for each such notice."	"Provided that such administrative penalty shall in no case exceed five hundred and eighty euro (580) for each such notice."
	article 40(b)	"two hundred and thirty-two euro and ninety-four cents (232.94),"	"two hundred and thirty-two euro (232),"
	proviso to article 40	"Provided that such administrative penalty shall in no case exceed one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)"	"Provided that such administrative penalty shall in no case exceed one thousand and one hundred and sixty euro (1,160)"
	article 47(1)(i)	"less than one million and one hundred and sixty-four thousand and six hundred and eighty-six euro and seventy cents (1,164,686.70),"	"less than one million and one hundred and fifty thousand euro (1,150,000),"
	article 47(1)(ii)	"one million and one hundred and sixty-four thousand and six hundred and eighty-six euro and seventy cents (1,164,686.70) or more,"	"one million and one hundred and fifty thousand euro (1,150,000) or more,"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 76	"shall, on conviction, be liable to a fine (*multa*) of not less than six hundred and ninety-eight euro and eighty-one cents (698.81) and not exceeding three thousand and four hundred and ninety-four euro and six cents (3,494.06) and, on a request by the prosecution, the court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding three months, and in default the offender shall be liable to the payment of a further fine (*multa*) of not less than four euro and sixty-six cents (4.66) and not exceeding twenty-three euro and twenty-nine cents (23.29) for every day that the default continues after the lapse of the time fixed by the Court."	"shall, on conviction, be liable to a fine (*multa*) of not less than six hundred and ninety-five euro (695) and not exceeding three thousand and four hundred and ninety euro (3,490) and, on a request by the prosecution, the court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding three months, and in default the offender shall be liable to the payment of a further fine (*multa*) of not less than four euro (4) and not exceeding twenty-three euro (23) for every day that the default continues after the lapse of the time fixed by the Court."
	article 77	"shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than six hundred and ninety-eight euro and eighty-one cents (698.81) and not exceeding three thousand and four hundred and ninety-four euro and six cents (3,494.06)"	"shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than six hundred and ninety-five euro (695) and not exceeding three thousand and four hundred and ninety euro (3,490)"
	article 77, second paragraph	"a further fine (*multa*) of not less than four euro and sixty-six cents (4.66) and not exceeding twenty-three euro and twenty-nine cents (23.29) for every day on which the default continues after the lapse of the time fixed by the Court."	"a further fine (*multa*) of not less than four euro (4) and not exceeding twenty-three euro (23) for every day on which the default continues after the lapse of the time fixed by the Court."

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78(1)	"shall in no case be less than one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)."	"shall in no case be less than one thousand and one hundred and sixty euro (1,160)."
	article 78(2)	"a fine (*multa*) of not less than two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37)"	"a fine (*multa*) of not less than two thousand and three hundred and twenty-five euro (2,325)"
	article 79	"a fine (*multa*) of not less than four hundred and sixty-five euro and eighty-seven cents (465.87) and not more than two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37)"	"a fine (*multa*) of not less than four hundred and sixty-five euro (465) and not more than two thousand and three hundred and twenty-five euro (2,325)"
	article 80(1)	"a fine (*multa*) equivalent to three times the tax payable or to a fine (*multa*) of three hundred and forty-nine euro and forty-one cents (349.41)"	"a fine (*multa*) equivalent to three times the tax payable or to a fine (*multa*) of three hundred and forty-five euro (345)"
	article 81	"a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (232.94) but not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)"	"a fine (*multa*) of not less than two hundred and thirty-two euro (232) but not exceeding one thousand and one hundred and sixty euro (1,160)"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
		article 84(3)	"the said offender pays to the Commissioner two hundred and thirty-two euro and ninety-four cents (232.94) in the case of a first offence, four hundred and sixty-five euro and eighty-seven cents (465.87) in the case of a second offence and nine hundred and thirty-one euro and seventy-five cents (931.75) in the case of a third offence"	"the said offender pays to the Commissioner two hundred and thirty-two euro (232) in the case of a first offence, four hundred and sixty-five euro (465) in the case of a second offence and nine hundred and thirty euro (930) in the case of a third offence"
5.	**Malta Statistics Authority Act Cap. 422**	article 28	"which is estimated by the Authority to exceed six thousand and nine hundred and eighty-eight euro and twelve cents (6,988.12) or such other amount as the Minister of Finance may by regulations prescribe"	"which is estimated by the Authority to exceed seven thousand euro (7,000) or such other amount as the Minister of Finance may by regulations prescribe"
		article 43(1)(a)	"one hundred and sixteen euro and forty-seven cents (116.47) on any person for failure to respect the deadline for t he provision of information laid down pursuant to article 36; and"	"one hundred and fifteen euro (115) on any person for failure to respect the deadline for t he provision of information laid down pursuant to article 36; and"
		article 43(1)(b)	"two hundred and thirty-two euro and ninety-four cents (232.94) on any person who fails, refuses to provide, or provides incorrect information, on any requested information in response to a request from the Director General under the provisions of article 36 or 39."	"two hundred and thirty euro (230) on any person who fails, refuses to provide, or provides incorrect information, on any requested information in response to a request from the Director General under the provisions of article 36 or 39."

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 43(2)(a)	"the time laid down in the relevant questionnaire shall be liable to an administrative penalty of one hundred and sixteen euro and forty-seven cents (116.47), for every month or part thereof that elapses from the date by which the questionnaire should have been furnished."	"the time laid down in the relevant questionnaire shall be liable to an administrative penalty of one hundred and fifteen (115), for every month or part thereof that elapses from the date by which the questionnaire should have been furnished."
	article 43(2)(b)	"will render such person liable to an administrative penalty of one hundred and sixteen euro and forty-seven cents (116.47), for every month or part thereof that elapses from the date by which the questionnaire should have been furnished."	"will render such person liable to an administrative penalty of one hundred and fifteen euro (115), for every month or part thereof that elapses from the date by which the questionnaire should have been furnished."
	article 44	"shall be liable, on conviction, to a fine (*multa*) of not less than two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37), or to imprisonment for a term not exceeding six months or to both such fine and imprisonment."	"shall be liable, on conviction, to a fine (*multa*) of not less than two thousand and three hundred euro (2,300), or to imprisonment for a term not exceeding six months or to both such fine and imprisonment."
	article 45	"shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (2,329.37) or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment."	"shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) not exceeding two thousand and three hundred euro (2,300) or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment."

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
6.	**Eco-Contribution Act Cap. 473**	article 14(2)	"provided otherwise by or under this Act exceed eleven thousand and six hundred and forty-six euro and eighty-seven cents (11,646.87) for each infringement or failure to comply and two hundred and thirty-two euro and ninety-four cents (232.94) for each day of infringement or non-compliance, as the case may be"	"provided otherwise by or under this Act exceed eleven thousand and six hundred and forty-five euro (11,645) for each infringement or failure to comply and two hundred and thirty euro (230) for each day of infringement or non-compliance, as the case may be"
		article 16(1)	"shall be liable, on conviction, to a fine (*multa*) not exceeding twenty-three thousand and two hundred and ninety-three euro and seventy-three cents (23,293.73)"	"shall be liable, on conviction, to a fine (*multa*) not exceeding twenty-three thousand and two hundred and ninety euro (23,290)"
		article 25(4)	"a fine (*multa*) not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)"	"a fine (*multa*) not exceeding one thousand and one hundred and sixty euro (1,160)"
7.	**Act XXX of 2007**	article 6 - subarticle (4) of the new article 3A	"a fine (multa) not exceeding five thousand liri"	"a fine (multa) not exceeding eleven thousand six hundred and forty-six euro and eighty-seven cents (11,646.87)"
		article 8 - new paragraph (c) to article 19	"provided that such fines do not exceed ten thousand liri for each infringement and, or two hundred liri for each day"	"provided that such fines do not exceed twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73) for each infringement and, or four hundred and sixty-five euro and eighty-seven cents (465.87) for each day"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 16 - subarticle (2) of the new article 76A	"an administrative fine not exceeding the sum of ten thousand liri and, or two hundred liri for each day"	"an administrative fine not exceeding the sum of twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73) and, or four hundred and sixty-five euro and eighty-seven cents (465.87) for each day"
	article 17	"the sum of ten thousand liri for each offence"	"the sum of twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73) for each offence"
	article 33 - paragraph (c) to new article 35A	"a fine (*multa*) not exceeding ten thousand liri and, in the case of a continuing offence, to a further fine (*multa*) not exceeding two hundred liri for each day"	"a fine (*multa*) not exceeding twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73) and, in the case of a continuing offence, to a further fine (*multa*) not exceeding four hundred and sixty-five euro and eighty-seven cents (465.87) for each day"
	article 42 - subarticle (1) of the new article 33	"exceed one hundred and fifty thousand liri for each infringement or failure to comply and, or five thousand liri for each day"	"exceed three hundred and forty-nine thousand four hundred and six euro and one cent (349,406.01) for each infringement or failure to comply and, or eleven thousand six hundred and forty-six euro and eighty-seven cents (11,646.87) for each day"
	article 47 - new subarticle (4) to article 45	"which fine shall not exceed the sum of ten thousand Maltese liri"	"which fine shall not exceed the sum of twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73)"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
8.	**Act XXXI of 2007**	article 44 - sub-paragraph (i) of paragraph (a) of the new subarticle (2A)	"a fine *(multa)* of not less than Lm10,000 (ten thousand liri) but not exceeding Lm1,000,000 (one million liri)"	"a fine *(multa)* of not less than twenty-three thousand two hundred and ninety-three euro and seventy-three cents (23,293.73) but not exceeding two million three hundred and twenty-nine thousand three hundred and seventy-three euro and forty cents (2,329,373.40)"
		article 44 - sub-paragraph (ii) of paragraph (a) of the new subarticle (2A)	"a fine *(multa)* of not less than Lm1,000 (one thousand liri) but not exceeding Lm50,000 (fifty thousand liri)"	"a fine *(multa)* of not less than two thousand three hundred and twenty-nine euro and thirty-seven cents (2,329.37) but not exceeding one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"
9.	**Act XXXII of 2007**	paragraph (e) of article 40 - new sub-paragraph (v)	"a Service Pension net of Lm200"	"a Service Pension net of four hundred and sixty-five euro and eighty-seven cents (465.87)"
		article 70, paragraph (a)	"in respect of the first fifty thousand liri"	"in respect of the first one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"
		article 70, paragraph (b)	"do not exceed fifty thousand liri"	"do not exceed one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"
		article 70, paragraph (c)	"fifty thousand liri"	"one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 70, paragraph (d)	"fifty thousand liri"	"one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"
	article 71 - new article 32C	"at the rate of three liri and fifty cents per one hundred liri or part thereof"	"at the rate of three euro and fifty cents (3.50) per one hundred euro (100) or part thereof"
	article 73	"on the first two thousand and five hundred liri"	"on the first five thousand eight hundred and twenty-three euro and forty-three cents (5,823.43)"
	article 78 - VERA Code No. 1.032.053	"Lm715 per vehicle"	"€1,665.50 per vehicle"
	article 78 - VERA Code No. 1.032.054	"Lm715 per vehicle"	"€1,665.50 per vehicle"
	article 78 - VERA Code No. 1.032.055	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.056	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.057	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.058	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.059	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.065	"Lm1,155 per vehicle"	"€2,690.43 per vehicle"
	article 78 - VERA Code No. 1.032.070	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.082	"Lm265 per vehicle"	"€617.28 per vehicle"
	article 78 - VERA Code No. 1.032.083	"Lm610 per vehicle"	"€1,420.92 per vehicle"
	article 78 - VERA Code No. 1.032.084	"Lm1,200 per vehicle"	"€2,795.25 per vehicle"
	article 78 - VERA Code No. 1.032.153	"Lm895 per vehicle"	"€2,084.79 per vehicle"
	article 78 - VERA Code No. 1.032.154	"Lm895 per vehicle"	"€2,084.79 per vehicle"
	article 78 - VERA Code No. 1.032.155	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.156	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.157	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.158	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.159	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.165	"Lm1,440 per vehicle"	"€3,354.30 per vehicle"
	article 78 - VERA Code No. 1.032.170	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.182	"Lm330 per vehicle"	"€768.69 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.183	"Lm760 per vehicle"	"€1,770.32 per vehicle"
	article 78 - VERA Code No. 1.032.184	"Lm1,500 per vehicle"	"€3,494.06 per vehicle"
	article 78 - VERA Code No. 1.032.253	"Lm1,250 per vehicle"	"€2,911.72 per vehicle"
	article 78 - VERA Code No. 1.032.254	"Lm1,250 per vehicle"	"€2,911.72 per vehicle"
	article 78 - VERA Code No. 1.032.255	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.256	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.257	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.258	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.259	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.265	"Lm2,015 per vehicle"	"€4,693.69 per vehicle"
	article 78 - VERA Code No. 1.032.270	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.282	"Lm460 per vehicle"	"€1,071.51 per vehicle"
	article 78 - VERA Code No. 1.032.283	"Lm1,100 per vehicle"	"€2,562.31 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.284	"Lm2,200 per vehicle"	"€5,124.62 per vehicle"
	article 78 - VERA Code No. 1.032.353	"Lm1,450 per vehicle"	"€3,377.59 per vehicle"
	article 78 - VERA Code No. 1.032.354	"Lm1,450 per vehicle"	"€3,377.59 per vehicle"
	article 78 - VERA Code No. 1.032.355	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.356	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.357	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.358	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.359	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.365	"Lm2,345 per vehicle"	"€5,462.38 per vehicle"
	article 78 - VERA Code No. 1.032.370	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"
	article 78 - VERA Code No. 1.032.382	"Lm800 per vehicle"	"€1,863.50 per vehicle"
	article 78 - VERA Code No. 1.032.383	"Lm1,450 per vehicle"	"€3,377.59 per vehicle"
	article 78 - VERA Code No. 1.032.384	"Lm2,900 per vehicle"	"€6,755.18 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.453	"Lm1,940 per vehicle"	"€4,518.98 per vehicle"
	article 78 - VERA Code No. 1.032.454	"Lm1,940 per vehicle"	"€4,518.98 per vehicle"
	article 78 - VERA Code No. 1.032.455	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.456	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.457	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.458	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.459	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.465	"Lm3,135 per vehicle"	"€7,302.59 per vehicle"
	article 78 - VERA Code No. 1.032.470	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.482	"Lm1,070 per vehicle"	"€2,492.43 per vehicle"
	article 78 - VERA Code No. 1.032.483	"Lm2,100 per vehicle"	"€4,891.68 per vehicle"
	article 78 - VERA Code No. 1.032.484	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.553	"Lm2,920 per vehicle"	"€6,801.77 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.554	"Lm2,920 per vehicle"	"€6,801.77 per vehicle"
	article 78 - VERA Code No. 1.032.555	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.556	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.557	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.558	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.559	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.565	"Lm4,725 per vehicle"	"€11,006.29 per vehicle"
	article 78 - VERA Code No. 1.032.570	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.582	"Lm1,610 per vehicle"	"€3,750.29 per vehicle"
	article 78 - VERA Code No. 1.032.583	"Lm3,650 per vehicle"	"€8,502.21 per vehicle"
	article 78 - VERA Code No. 1.032.584	"Lm7,300 per vehicle"	"€17,004.43 per vehicle"
	article 78 - VERA Code No. 1.032.653	"Lm3,360 per vehicle"	"€7,826.69 per vehicle"
	article 78 - VERA Code No. 1.032.654	"Lm3,360 per vehicle"	"€7,826.69 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.655	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.656	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.657	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.658	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.659	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.665	"Lm5,435 per vehicle"	"€12,660.14 per vehicle"
	article 78 - VERA Code No. 1.032.670	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.682	"Lm1,850 per vehicle"	"€4,309.34 per vehicle"
	article 78 - VERA Code No. 1.032.683	"Lm4,200 per vehicle"	"€9,783.37 per vehicle"
	article 78 - VERA Code No. 1.032.684	"Lm8,400 per vehicle"	"€19,566.74 per vehicle"
	article 78 - VERA Code No. 1.032.753	"Lm4,400 per vehicle"	"€10,249.24 per vehicle"
	article 78 - VERA Code No. 1.032.754	"Lm4,400 per vehicle"	"€10,249.24 per vehicle"
	article 78 - VERA Code No. 1.032.755	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.032.756	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.032.757	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.032.758	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.032.759	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.032.765	"Lm7,115 per vehicle"	"€16,573.49 per vehicle"
	article 78 - VERA Code No. 1.032.770	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.032.782	"Lm2,420 per vehicle"	"€5,637.08 per vehicle"
	article 78 - VERA Code No. 1.032.783	"Lm5,500 per vehicle"	"€12,811.55 per vehicle"
	article 78 - VERA Code No. 1.032.784	"Lm11,000 per vehicle"	"€25,623.11 per vehicle"
	article 78 - VERA Code No. 1.042.010	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.042.020	"Lm1,610 per vehicle"	"€3,750.29 per vehicle"
	article 78 - VERA Code No. 1.043.020	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.043.052	"Lm270 per vehicle"	"€628.93 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.043.053	"Lm735 per vehicle"	"€1,712.09 per vehicle"
	article 78 - VERA Code No. 1.043.054	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.044.030	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.044.062	"Lm270 per vehicle"	"€628.93 per vehicle"
	article 78 - VERA Code No. 1.044.063	"Lm735 per vehicle"	"€1,712.09 per vehicle"
	article 78 - VERA Code No. 1.044.064	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.045.020	"Lm1,480 per vehicle"	"€3,447.47 per vehicle"
	article 78 - VERA Code No. 1.045.052	"Lm540 per vehicle"	"€1,257.86 per vehicle"
	article 78 - VERA Code No. 1.045.053	"Lm1,470 per vehicle"	"€3,424.18 per vehicle"
	article 78 - VERA Code No. 1.045.054	"Lm2,960 per vehicle"	"€6,894.95 per vehicle"
	article 78 - VERA Code No. 1.046.020	"Lm1,890 per vehicle"	"€4,402.52 per vehicle"
	article 78 - VERA Code No. 1.046.052	"Lm585 per vehicle"	"€1,362.68 per vehicle"
	article 78 - VERA Code No. 1.046.053	"Lm1,585 per vehicle"	"€3,692.06 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.046.054	"Lm2,960 per vehicle"	"€6,894.95 per vehicle"
	article 78 - VERA Code No. 1.047.050	"Lm3,190 per vehicle"	"€7,430.70 per vehicle"
	article 78 - VERA Code No. 1.111.022	"Lm11 per vehicle"	"€25.62 per vehicle"
	article 78 - VERA Code No. 1.111.023	"Lm23 per vehicle"	"€53.58 per vehicle"
	article 78 - VERA Code No. 1.111.024	"Lm45 per vehicle"	"€104.82 per vehicle"
	article 78 - VERA Code No. 1.112.032	"Lm20 per vehicle"	"€46.59 per vehicle"
	article 78 - VERA Code No. 1.112.033	"Lm44 per vehicle"	"€102.49 per vehicle"
	article 78 - VERA Code No. 1.112.034	"Lm85 per vehicle"	"€198.00 per vehicle"
	article 78 - VERA Code No. 1.112.042	"Lm30 per vehicle"	"€69.88 per vehicle"
	article 78 - VERA Code No. 1.112.043	"Lm98 per vehicle"	"€228.28 per vehicle"
	article 78 - VERA Code No. 1.112.044	"Lm195 per vehicle"	"€454.23 per vehicle"
	article 78 - VERA Code No. 1.113.002	"Lm36 per vehicle"	"€83.86 per vehicle"
	article 78 - VERA Code No. 1.113.003	"Lm115 per vehicle"	"€267.88 per vehicle"

ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
	article 78 - VERA Code No. 1.113.004	"Lm230 per vehicle"	"€535.76 per vehicle"
	article 78 - VERA Code No. 1.114.002	"Lm47 per vehicle"	"€109.48 per vehicle"
	article 78 - VERA Code No. 1.114.003	"Lm150 per vehicle"	"€349.41 per vehicle"
	article 78 - VERA Code No. 1.114.004	"Lm300 per vehicle"	"€698.81 per vehicle"
	article 78 - VERA Code No. 1.115.002	"Lm98 per vehicle"	"€228.28 per vehicle"
	article 78 - VERA Code No. 1.115.003	"Lm315 per vehicle"	"€733.75 per vehicle"
	article 78 - VERA Code No. 1.115.004	"Lm630 per vehicle"	"€1,467.51 per vehicle"
	article 78 - VERA Code No. 1.115.004	"Lm230 per vehicle"	"€535.76 per vehicle"
	article 80, paragraph (a)	"Lm 0.29 per MWh"	"€0.68 per MWh"
	article 80, paragraph (b)	"Lm 0.09 per 1 gigajoule, gross calorific value"	"€0.21 per 1 gigajoule, gross calorific value"

SCHEDULE II

(Article 3)

Amendments to Subsidiary Legislation

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
1.	**Goldsmiths and Silversmiths Regulations S.L.46.01**	regulation 25(2)	"The prices referred to in subregulation (1) shall be based on the International Middle Closing Price as prevailing on the day previous to the fixing."	"The prices referred to in subregulation (1) shall be based on the international price as officially published by the Central Bank of Malta prevailing at 9.00 a.m. of the first working day previous to the fixing."
2.	**Exemption from Payment of Duty on Documents and Transfers Order S.L. 364.01**	article 2(l)	"shall be reduced to €11.65 for every €232.94 or part thereof"	"shall be reduced to 5 euro for every 100 euro or part thereof"
		article 2(p)(i)	"in such manner as for the words "in respect of the first sixty-nine thousand and eight hundred and eighty-one euro and twenty cents (69,881.20) or such greater amount as may be prescribed," there shall be substituted the words "in respect of the first one hundred and sixteen thousand and four hundred and sixty-eight euro and sixty-seven cents (116,468.67) or such greater amount as may be prescribed,";"	"in such manner as for the words "in respect of the first seventy thousand euro (70,000) or such greater amount as may be prescribed," there shall be substituted the words "in respect of the first one hundred and seventeen thousand euro (117,000) or such greater amount as may be prescribed,";"
		article 2(p)(ii)	"in such manner as for the words "do not exceed sixty-nine thousand and eight hundred and eighty-one euro and twenty cents (69,881.20)" there shall be substituted the words "do not exceed one hundred and sixteen thousand and four hundred and sixty-eight euro and sixty-seven cents (116,468.67)";"	"in such manner as for the words "do not exceed seventy thousand euro (70,000)" there shall be substituted the words "do not exceed one hundred and seventeen thousand euro (117,000)";"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
		article 2(p)(iii)	"in such manner as for the words "sixty-nine thousand and eight hundred and eighty-one euro and twenty cents (69,881.20)", there shall be substituted the words "....";"	"in such manner as for the words "seventy thousand euro (70,000)", there shall be substituted the words "one hundred and seventeen thousand euro (117,000)";"
		article 2(p)(iv)	"on the first one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69) or such greater amount as may be prescribed of the yearly ground-rent" there shall be substituted the words "the duty chargeable under this Act on the first five thousand and eight hundred and twenty-three euro and forty-three cents (5,823.43) or such greater amount as may be prescribed of the yearly ground-rent";"	"on the first three thousand and five hundred euro (3,500) or such greater amount as may be prescribed of the yearly ground-rent" there shall be substituted the words "the duty chargeable under this Act on the first five thousand and eight hundred and fifty euro (5,850) or such greater amount as may be prescribed of the yearly ground-rent";"
3.	**Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements Regulations S.L. 406.06**	regulation 2(1)(a)	"where the cost to the applicant for each receipt is of one hundred and sixteen euro and forty-seven cents (€116.47) or more"	"where the cost to the applicant for each receipt is of one hundred and sixteen euro (€116) or more"
		regulation 2(1)(c)	"where the cost to the applicant for each receipt is thirty-four euro and ninety-four cents (€34.94) or more"	"where the cost to the applicant for each receipt is thirty-four euro (€34) or more"
4.	**Value Added Tax (Collection of Supplementary Information) Regulations S.L. 406.08**	regulation 7	"but whose trading activities fall below an annual threshold of ninety-three thousand and one hundred and seventy-four euro and ninety-four cents (€93,174.94) for arrivals and, or ninety-three thousand and one hundred and seventy-four euro and ninety-four cents (€93,174.94) for dispatches"	"but whose trading activities fall below an annual threshold of ninety-three thousand and one hundred and seventy euro (€93,170) for arrivals and, or ninety-three thousand and one hundred and seventy euro (€93,170) for dispatches"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
5.	**Refund of Value Added Tax to taxable persons not established in Malta Regulations S.L. 406.10**	regulation 8(1)	"may not be less than one hundred and eighty-six euro and thirty-five cents (€186.35); if the application relates to a period of one calendar year or the remainder of a calendar year, the amount may not be less than twenty-three euro and twenty-nine cents (€23.29)"	"may not be less than one hundred and eighty-six euro (€186); if the application relates to a period of one calendar year or the remainder of a calendar year, the amount may not be less than twenty-three euro (€23)"
6.	**Refund of Value Added Tax to Taxable Persons not established in the Territory of the Community Regulations S.L. 406.11**	regulation 4(1)	"the amount for which may not be less than one hundred and eighty-six euro and thirty-five cents (€186.35); if the application relates to a period of one calendar year or the remainder of a calendar year, the amount may not be less than twenty-three euro and twenty-nine cents (€23.29)"	"the amount for which may not be less than one hundred and eighty-six euro (€186); if the application relates to a period of one calendar year or the remainder of a calendar year, the amount may not be less than twenty-three euro (€23)"
7.	**Value Added Tax (Adjustments relating to Input Tax on Capital Goods) Regulations S.L. 406.12**	regulation 2(1), definition of "capital goods"	"is less than one thousand and one hundred and sixty-four euro and sixty-nine cents (€1,164.69)"	"is less than one thousand and one hundred and sixty euro (€1,160)"
8.	**Value Added Tax (Refund to Non-residents) Regulations S.L. 406.13**	regulation 2(1), definition of "administrative fee"	"means a fee of twenty-three euro and twenty-nine cents (€23.29)"	"means a fee of twenty-three euro (€23)"
		regulation 5	"is not below fifty-eight euro and twenty-three cents (€58.23)"	"is not below fifty-eight euro (€58)"
9.	**Legal Notice 395 of 2004**	regulation 3	"be liable to an administrative penalty of two hundred and thirty-two euro and ninety-four cents (232.94)"	"be liable to an administrative penalty of two hundred and thirty euro (230)"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
		regulation 4	"becomes liable to an administrative penalty in an amount of fifty-eight euro and twenty-three cents (58.23) for every month"	"becomes liable to an administrative penalty in an amount of fifty-five euro (55) for every month"
		regulation 5	"shall become liable to an administrative penalty in an amount of fifty-eight euro and twenty-three cents (58.23) for every month or part thereof"	"shall become liable to an administrative penalty in an amount of fifty-five euro (55) for every month or part thereof"
		regulation 10	"an administrative fee of forty-six euro and fifty-nine cents (46.59)"	"an administrative fee of forty-five euro (45)"
10.	**Legal Notice 104 of 2006**	regulation 2	"an administrative penalty in an amount of fifty-eight euro and twenty-three cents (58.23) for every month"	"an administrative penalty in an amount of fifty-five euro (55) for every month"
11.	**Legal Notice 282 of 2007**	article 3	"An administrative fee of €58.23 shall be paid"	"An administrative fee of €58 shall be paid"
12.	**Legal Notice 393 of 2007**	regulation 34(2)(b)	"a penalty of not less than Lm10 and not more than Lm150"	"a penalty of not less than twenty-three euro and twenty-nine cents (23.29) and not more than three hundred and forty-nine euro and forty-one cents (349.41)"
		regulation 34(3)(b)	"a penalty of not less than Lm100 and not more than Lm500"	"a penalty of not less than two hundred and thirty-two euro and ninety-four cents (232.94) and not more than one thousand one hundred and sixty-four euro and sixty-nine cents (1,164.69)"
		regulation 34(4)(b)	"a penalty of not less than Lm500 and not more than Lm5,000"	"a penalty of not less than one thousand one hundred and sixty-four euro and sixty-nine cents (1,164.69) and not more than eleven thousand six hundred and forty-six euro and eighty-seven cents (11,646.87)"

	ENACTMENT	PROVISION	WORD/PHRASE TO BE AMENDED	AMENDMENT
		regulation 35(2)	"a further daily penalty of Lm1"	"a further daily penalty of two euro and thirty-three cents (2.33)"
13.	**Legal Notice 397 of 2007**	regulation 11(4)	"a fine (*multa*) not exceeding five thousand liri"	"a fine (*multa*) not exceeding eleven thousand six hundred and forty-six euro and eighty-seven cents (11,646.87)"
14.	**Legal Notice 428 of 2007**	article 2(1)	"shall be increased by Lm1.50 per week"	"shall be increased by €3.49 per week"
15.	**Legal Notice 429 of 2007**	article 2	"Age 18 years and over ..... Lm 61.13 Age 17 years ..... Lm 58.22 Under 17 years ..... Lm 57.00"	"Age 18 years and over . ..... €142.39 Age 17 years ..... €135.62 Under 17 years ..... €132.77"
16.	**Legal Notice 432 of 2007**	regulation 5	"a minimum fine (*multa*) of Lm200"	"a minimum fine (*multa*) of four hundred and sixty-five euro and eighty-seven cents (465.87)"
17.	**Legal Notice 440 of 2007**	regulation 6(2)	"a fine (*multa*) not exceeding fifty thousand liri"	"a fine (*multa*) not exceeding one hundred and sixteen thousand four hundred and sixty-eight euro and sixty-seven cents (116,468.67)"
18.	**Legal Notice 441 of 2007**	regulation 11(1)	"an administrative penalty of seven hundred and fifty liri (Lm750) and an administrative penalty of seventy five liri (Lm75) for each subsequent day"	"an administrative penalty of one thousand seven hundred and forty-seven euro and three cents (1,747.03) and an administrative penalty of one hundred and seventy-four euro and seventy cents (174.70) for each subsequent day"

SCHEDULE III

(Article 4)

Amendments to Schedules, Annexes, Tables, Forms etc., of Main Legislation

1. The Schedules to the Value Added Tax Act, Cap. 406, shall be amended as follows:

(1) (a) The proviso to item 14(2) of the Second Schedule thereof shall be substituted by the following:

"Provided that the Commissioner may exempt that person from accounting for the supply when he has reason to believe that the taxable value is less than two hundred and thirty-two euro (232).";

(b) Item 14(3)(a) of the Second Schedule thereof shall be substituted as follows:

"a gift of goods made in the course or furtherance of that activity, otherwise than as one forming part of a series of gifts made to the same person, where the cost to the donor is not more than forty-six euro (46);".

(2) The Table at the end of Part One of the Sixth Schedule thereof shall be substituted by the following new table:

"First Column		Second Column	Third Column
Category		Entry Threshold €	Exit Threshold €
A	Economic activities consisting principally in the supply of goods	35,000	28,000
B	Economic activities consisting principally in the supply of services with a relatively low value added	24,000	19,000
C	Other economic activities	14,000	12,000"

(3) Item 4(1)(c) in the Ninth Schedule thereof shall be substituted by the following:

"an amount of five per cent of the tax which is in dispute in terms of that appeal or one hundred and sixteen euro (116), whichever is the higher, has been paid; and"

(4) Item 9(2) of the Tenth Schedule shall be substituted by the following:

"Where the amount of input tax which results to be not allowable as a credit for a tax period pursuant to an apportionment made in accordance with items 6 or 8 is less than €23 multiplied by the number of months or part

thereof included in that tax period that amount shall, notwithstanding the said provisions, be treated as allowable as a credit for input tax."

2. (1) The First Schedule to the Eco-Contribution Act (Cap. 473) shall be amended as follows:

(a) for the figure "€0.12" in the third column for the item under H.S. Code number 1704 10, there shall be substituted the figure "€0.01"; and

(b) for the figure "€0.12" in the third column for the item under H.S. Code number 2106, there shall be substituted the figure "€0.01".

(2) Paragraph (4) to Section 4 ‘Provision of information’, under the Second Schedule to the Eco-Contribution Act, Cap. 473, shall be substituted by the following:

"Any person who fails or refuses to comply with a requirement under subarticle (1) shall commit an infringement of this Act and shall be liable to the imposition of an administrative penalty by the authority not exceeding the sum of one thousand and one hundred and sixty euro (1,160) or one hundred and fifteen euro (115) for each day during which failure to comply persists.".

SCHEDULE IV

(Article 5)

Amendments to Schedules, Annexes, Tables, Forms, etc., of Subsidiary Legislation

1. In the second column of the Ninth Schedule to the Motor Vehicles (Driving Licences) Regulations (S.L. 65.18), for the figure "46.55" there shall be substituted the figure "46.50".

2. In the Schedule to the Part-Time (Forms of Self-Employed) Rules (S.L. 123.41) for the figure "Lm450" there shall be substituted the figure "€1050".

3. The Second Schedule to the Land Registration Rules (S.L. 296.01) shall be substituted by the following new schedule:

"SECOND SCHEDULE

(Rule 28)

Tariff

	Service	Fee
1.	Application for a registered title	€46.59
2.	Lodgement of any dealing for registration or any application relating to a registered title other than a transfer or charge	€13.98
3.	Lodgement of any transfer (*ad valorem*) -	
	up to €11,646.87	€13.98
	over €11,646.87 to €23,293.73	€18.63
	over €23,293.73 to €46,587.47	€27.95
	over €46,587.47 to €69,881.20	€37.27
	over €69,881.20 to €93,174.94	€46.59
	For every additional €23,293.73 or part thereof	€9.32
4.	Lodgement of any charge (*ad valorem*)	
	up to €11,646.87	€13.98
	over €11,646.87 to €23,293.73	€18.63
	over €23,293.73 to €46,587.47	€23.29
	over €46,587.47 to €69,881.20	€27.95
	For every additional Lm10,000 €23,293.73 or part thereof	€4.66
5.	Lodgement of a caution	€13.98
6.	Lodgement of a priority notice	€9.32
7.	Withdrawal of a caution or priority notice	€4.66
8.	Copies -	
	Copies of certificate of title	€2.33
	Copy of any application, dealing or instrument per folio	€0.47
	Copies of any plan per folio "A4"	€0.93
	Copies in other cases per folio	€0.47
9.	Land Registry forms (per form)	€0.23

Service	Fee
10. Inspection of any register or document in the custody of the Registrar	€4.66
11. Official search	€4.66"

4. In schedule iv of the Second Schedule to the Income Tax (Form of Return for a Company, Body Corporate or Undertaking) Rules (S.L. 372.09) for the figure "Lm3000" there shall be substituted the figure "€7000".

5. Form A of the Schedule to the Value Added Tax (Appeals Board) Regulations (S.L. 406.03) shall be amended as follows:

(a) for the figure "€116.47", there shall be substituted the figure "€116"; and

(b) for the figure "€58.23"", there shall be substituted the figure "€58".