I assent.

UGO MIFSUD BONNICI
President

(L.S.)

27th March, 1997

ACT No. IV of 1997

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

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

Short title and commencement.

1. (1) This Act may be cited as the Motor Vehicles Registration Tax (Amendment) Act, 1997, and shall be read and construed as one with the Motor Vehicles Registration Tax Act, 1994, hereinafter referred to as "the principal Act".

Act No. X of 1994.

(2) The provisions of this Act shall be deemed to have come into force on the 13th January, 1997.

Amendment of the First Schedule to the principal Act.

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

(a) for the goods and the rates of tax applicable to H.S. Code Number 87.03 and its sub-codes there shall be substituted the following:-

"H.S. Code Number	*Goods*	*Rate of Tax*
87.03	**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:**	
8703.1000	(A) Vehicles specially designed for travelling on snow; golf cars and similar vehicles.....	50.2%
	(B) Other vehicles, with spark/compression-ignition internal combustion engine:	
	(i) of a cylinder capacity not exceeding 1300cc:	
8703.0110	- Chassis fitted with engine and cab	50.2%
8703.0120	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	50.2%
8703.0191	- Other vehicles, new:	
8703.0191 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0191 G	(b) Taxi-cars.....	20%
8703.0191 H	(c) For other use...	50.2%
8703.0199	- Other vehicles, used:	
8703.0199 A-F	(a) For use as hire or self-drive motor vehicles, 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 Lm770 per vehicle
8703.0199 G	(b) Taxi-cars.....	20%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0199 H	(c) For other use	50.2% but not less than Lm800 per vehicle
	(ii) of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
8703.0210	- Chassis fitted with engine and cab	52.7%
8703.0220	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	52.7%
8703.0291	- Other vehicles, new:	
8703.0291 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0291 G	(b) Taxi-cars.....	20%
8703.0291 H	(c) For other use..	52.7%
8703.0299	- Other vehicles, used:	
8703.0299 A-F	(a) For use as hire or self-drive motor vehicles, 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 Lm1200 per vehicle
8703.0299 G	(b) Taxi-cars.....	20%
8703.0299H	(c) For other use..	52.7% but not less than Lm1310 per vehicle

H.S. Code Number	*Goods*	*Rate of Tax*
	(iii) of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
8703.0311	- Chassis fitted with engine and cab	59.5%
8703.0312	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	59.5%
8703.0318	- Other vehicles, new:	
8703.0318 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0318 G	(b) Taxi-cars.....	20%
8703.0318 H	(c) For other use	59.5%
8703.0319	- Other vehicles, used:	
8703.0319 A-F	(a) For use as hire or self-drive motor vehicles, 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 Lm2380 per vehicle
8703.0319 G	(b) Taxi-cars.....	20%
8703.0319H	(c) For other use...	59.5% but not less than Lm2670 per vehicle
	(iv) of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
8703.0391	- Chassis fitted with engine and cab	64.5%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0392	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	64.5%
8703.0398	- Other vehicles, new:	
8703.0398 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0398 G	(b) Taxi-cars.....	20%
8703.0398 H	(c) For other use	64.5%
8703.0399	- Other vehicles, used:	
8703.0399 A-F	(a) For use as hire or self-drive motor vehicles, 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 Lm2380 per vehicle
8703.0399 G	(b) Taxi-cars.....	20%
8703.0399H	(c) For other use...	64.5% but not less than Lm2900 per vehicle
	(v) of a cylinder capacity exceeding 2000cc:	
8703.0410	- Chassis fitted with engine and cab	74.5%
8703.0420	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	74.5%

H.S. Code Number	*Goods*	*Rate of Tax*
8703.0491	- Other vehicles, new:	
8703.0491 A-F	(a) For use as hire or self-drive motor vehicles, ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading.....	48.5%
8703.0491 G	(b) Taxi-cars.....	20%
8703.0491 H	(c) For other use...	74.5%
8703.0499	- Other vehicles, used:	
8703.0499 A-F	(a) For use as hire or self-drive motor vehicles, 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 Lm4825 per vehicle
8703.0499 G	(b) Taxi-cars.....	20%
8703.0499H	(c) For other use	74.5% but not less than Lm6800 per vehicle
	(C) Other:	
8703.9010	- Chassis fitted with engine and cab	59.5%
8703.9020	- Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform.....	59.5%
	- Other:	
8703.9091	- - - New.....	59.5%
8703.9099	- - - Other	59.5%" ; and

(b) for the goods and the rates of tax applicable to H.S. Code Number 87.06 there shall be substituted the following:-

"H.S. Code Number	Goods	Rate of Tax
87.06	**Chassis fitted with engine, for the motor vehicles of H.S. headings Nos. 87.01 to 87.05:**	
	(a) For motor vehicles for the transport of ten or more persons, including the driver.....	The rates of tax applicable in categories (a) to (c) as per H.S. Code Number 87.02
	(b) 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 (A) to (C) as per H.S. Code Number 87.03
	(c) For motor vehicles for the transport of goods.....	The rates of tax applicable in categories (A) to (D) as per H.S. Code Number 87.04.
	(d) Other vehicles of H.S. headings 87.01 and 87.05.....	0%".

Passed by the House of Representatives at Sitting No. 46 of the 24th March, 1997.

MYRIAM SPITERI DEBONO
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives