

L.N. 58 of 2024

**MALTA ENTERPRISE ACT
(CAP. 463)**

Green Mobility Regulations, 2024

IN EXERCISE of the powers conferred by article 5 of the Malta Enterprise Act, the Minister responsible for Malta Enterprise, with the concurrence of the Minister responsible for finance, has made the following regulations:-

Citation and
commencement.

1. (1) The title of these regulations is the Green Mobility Regulations, 2024.

(2) These regulations shall be deemed to have come into force on 1st January 2024.

Interpretation.

2. In these regulations, unless the context otherwise requires:

Cap. 463.

"Act" means the Malta Enterprise Act;

"applicant" means an undertaking that has submitted to the Corporation a duly compiled application for support in terms of these regulations;

"beneficiary" means an undertaking which is in possession of a letter of approval issued by the Corporation in terms of these regulations;

"clean vehicle" means:

(a) concerning light-duty road vehicles: a clean vehicle as defined in Article 4(4)(a) of Directive 2009/33/EC of the European Parliament and of the Council;

(b) concerning heavy-duty road vehicles:

(i) until 31st December 2025, a low-emission heavy-duty vehicle as defined in Article 3(12) of Regulation (EU) 2019/1242 of the European Parliament and of the Council;

(ii) until 31st December 2025, a clean vehicle as defined in Article 4(4)(b) of Directive 2009/33/EC of the European Parliament and of the Council and not falling within the scope of Regulation (EU) 2019/

1242;

(c) concerning maritime vessels:

(i) a sea and coastal vessel for passenger, freight transport, for port operations or for auxiliary activities that (a) has a hybrid or dual fuel engine deriving at least twenty-five per cent (25%) of its energy from zero direct (tailpipe) CO₂ emission fuels or plug-in power for its normal operations at sea and in ports, or (b) has attained an International Maritime Organization's Energy Efficiency Design Index (EEDI) value ten per cent (10%) below the EEDI requirements applicable on 1st April 2022 and is able to run on zero direct tailpipe CO₂ emission fuels or on fuels from renewable sources;

(ii) a sea and coastal vessel for freight transport that is used exclusively for operating coastal and short sea services designed to enable modal shift of freight currently transported by land to sea and that has direct (tailpipe) CO₂ emissions, calculated using the EEDI, fifty per cent (50%) lower than the average reference CO₂ emissions value determined for heavy duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242;

"Corporation" means the Malta Enterprise Corporation as established by article 7 of the Act;

"guidelines" means the Incentive Guidelines: Green Mobility Scheme;

"letter of approval" means a document issued by the Corporation establishing the support granted to an undertaking and stipulating any terms and conditions deemed appropriate by the Corporation;

"recharging infrastructure" means a fixed or mobile infrastructure supplying vehicles or mobile terminal equipment or mobile ground handling equipment with electricity;

"smart recharging" means a recharging operation in which the intensity of electricity delivered to the battery is adjusted in real-time based on information received through electronic communication;

"undertaking" shall have the same meaning as assigned to it in the Act;

"vehicle" means any of the following:

(a) a road vehicle of category M1, M2, N1, M3, N2, N3;

(b) a sea and coastal vessel for passenger or freight transport;

"zero-emission vehicle" means:

(a) concerning two-wheel and three-wheel vehicles and quadricycles: a vehicle falling within the scope of Regulation (EU) 168/2013 of the European Parliament and of the Council with zero tailpipe CO₂ emissions calculated in accordance with the requirements laid down in Article 24 and Annex V of the same Regulation;

(b) concerning light-duty road vehicles: a vehicle of category M1, M2 or N1 with zero tailpipe CO₂ emissions as determined in accordance with the requirements laid down in Commission Regulation (EU) 2017/1151;

(c) concerning heavy-duty road vehicles: a zero-emission heavy duty vehicle as defined in Article 4(5) of Directive 2009/33/EC;

(d) concerning maritime vessels: a sea and coastal vessel for passenger or freight transport, for port operations or for auxiliary activities that has zero direct (tailpipe) CO₂ emissions.

Assistance to support eligible undertakings.

3. (1) Where the Corporation is satisfied with the eligibility of the undertaking, the Corporation shall provide assistance within the parameters as set out in the guidelines for the undertaking to:

(a) procure, install and commission private recharging infrastructure with smart recharging functionalities required by the undertaking to recharge commercial vehicles owned by the same undertaking; and, or

(b) lease clean commercial vehicles and, or zero-emission vehicles.

(2) The assistance provided by the Corporation to the eligible

undertaking shall be in the form of financial grants or tax credits.

4. (1) The Corporation may provide assistance to eligible undertakings that invest in recharging infrastructure for their private use as follows: Maximum assistance.

(a) a grant covering up to hundred per cent (100%) of the interest paid on a loan issued by the Malta Development Bank or a recognised financial institution to fund eligible costs as further prescribed in the guidelines; and, or

(b) a tax credit calculated as a percentage of the eligible costs as defined in the guidelines.

(2) The Corporation may support eligible undertakings through tax credits for the leasing of clean commercial vehicles and, or zero-emission vehicles as shall be further prescribed in the guidelines.

(3) The total assistance awarded to an undertaking shall not exceed the total allowable maximum assistance as established in the guidelines.

5. (1) An undertaking benefiting from tax credits in accordance with these regulations and the respective guidelines shall be entitled to deduct from the amount of income tax, which is due on its chargeable income derived from its trade or business in the year of assessment immediately following the granting of the tax credit, an amount equivalent to the tax credit granted. Form of tax credit.

(2) An undertaking that, in any year of assessment, does not utilise any tax credit granted to it or deducts a value from the amount of income tax which is due on its chargeable income derived from its trade or business that is less than the tax credit granted to it, it shall carry forward the unutilised tax credit to the subsequent years of assessment.

(3) Tax credits awarded in accordance with these regulations and the respective guidelines shall not give rise to a right to a refund of tax.

6. (1) The Corporation shall establish in the guidelines a deadline for the submission of applications for assistance. Deadline for submission of applications for assistance.

(2) No assistance shall be granted in terms of these regulations by the Corporation after the 30th December 2026.
