

I assent.

(L.S.)

MYRIAM SPITERI DEBONO
President

17th April, 2025

ACT No. IX of 2025

AN ACT to implement Budget Measures for the Financial Year 2025 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:-

ARRANGEMENT OF THE ACT

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Short title. **1.** The short title of this Act is the Budget Measures Implementation Act, 2025.

PART I PRELIMINARY

Date of coming into force of this Part. **2.** The provisions of this Part shall be deemed to have come into force on the 1st January, 2025.

Interpretation. Cap. 601. **3.** For the purposes of this Part, "revenue" shall have the same meaning as assigned to it in article 2 of the Public Finance Management 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, by way of loan, a sum of money not exceeding one billion and five hundred million euro (€1,500,000,000).

Cap. 575. (2) For the purpose of raising the aforesaid loan, the Minister responsible for finance is hereby authorised to raise such loans under the provisions of the Government Borrowing and Management of Public Debt Act, on such terms and conditions as the said Minister may approve.

Scope. **5.** Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of:

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for the year 2025;

(b) redeeming registered stocks, debt instruments and foreign loan which shall be due for redemption during the year 2025;

(c) contributing funds in the sinking funds; and

(d) effecting portfolio changes in relation to amounts raised through Treasury Bills, amounts raised through Government Stocks, and in respect of loans raised outside Malta as and when required in line with Government's debt management policies.

PART II AMENDMENTS TO THE CODE OF ORGANIZATION AND CIVIL PROCEDURE

6. This Part amends the Code of Organization and Civil Procedure and it shall be read and construed as one with the Code of Organization and Civil Procedure, hereinafter in this Part referred to as the "Code".

Amendments to the Code of Organization and Civil Procedure. Cap. 12.

7. In paragraph (i) of article 253 of the Code the words "Private Residential Leases." shall be substituted by the words "Private Residential Leases;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 253 of the Code.

"(j) uniform instrument permitting enforcement in accordance with Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures."

PART III AMENDMENTS TO THE CUSTOMS ORDINANCE

8. This Part amends the Customs Ordinance and it shall be read and construed as one with the Customs Ordinance, hereinafter in this Part referred to as the "Ordinance".

Amendments to the Customs Ordinance. Cap. 37.

9. Sub-article (5) of article 72 of the Ordinance shall be substituted by the following new sub-article:

Amendment of article 72 of the Ordinance.

"(5)(a) The goods seized in accordance with this Ordinance shall be deemed to be forfeited *ipso jure* and the Commissioner may dispose of them according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from such notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have thirty (30) days from notification to reply to the application before the Administrative Review Tribunal. The Tribunal shall hear the application expeditiously.

(c) In default of such contestation in terms of paragraph (a), the claim on the seized object shall be deemed to be abandoned:

Provided that where a seizure is made in accordance with this Ordinance and no contestation has been made by the person from whom the goods have been seized, or by the owner, or any person authorised by him, for the purposes of this article, in case of an acquittal by the competent Court as provided for in article 66, which has become a *res judicata*, the contestation process as provided for in paragraph (a) may be availed of within thirty (30) days from the date of the judgement becoming a *res judicata*. In default of such contestation, the claim on this good shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any good which is illegal or prohibited by virtue of any law and to the confiscation of any restricted good unless such restrictions have been observed."

PART IV AMENDMENTS TO THE INCOME TAX ACT

Amendments to
the Income Tax
Act.
Cap. 123.

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

(2) (a) Articles 13 and 15 of this Act shall be applicable as from the year of assessment 2026;

(b) article 14 of this Act shall be applicable as from the year of assessment 2025; and

(c) article 16 of this Act shall be applicable as from 1st January 2025.

Amendment of
article 5A of the
principal Act.

11. Immediately after paragraph (vi) of the proviso to paragraph (c) of sub-article (4) of article 5A of the principal Act, there shall be added the following new paragraph:

"(vii) where the property has been owned and occupied by the transferor and his spouse as their residence for a period of at least three (3) years and, as a consequence of a divorce or a *de*

jure or *de facto* separation, one (1) of the spouses ceases to occupy the property, the property shall only be treated as having been vacated if and when the other spouse also ceases to occupy the property as his sole ordinary residence;".

12. Immediately after paragraph (m) of sub-article (1) of article 14 of the principal Act there shall be added the following new paragraph: Amendment of article 14 of the principal Act.

"(ma) any expenditure of a capital nature incurred on or after 1st January 2025 by a person carrying on a trade, business, profession or vocation as consideration for the acquisition of a business permit or a concession, or a commercial lease, where the business permit or the concession or the commercial lease in question is used or employed in the production of income chargeable to tax in accordance with article 4(1)(a):

Provided that:

(i) in this paragraph, and subject to the other provisions thereof:

"business permit" means a permit to carry on or operate a business that is issued by a public authority in accordance with any applicable law and it shall be deemed to have been acquired by a person if and when such person is registered as the holder thereof with the relevant public authority;

"concession" means the privilege to carry on a business activity granted by a public authority that has exclusive rights over such activity;

"commercial lease" means the lease of a commercial going concern (*twellija*) or the lease of immovable property for the purpose of carrying therein a trade, business, profession or vocation and includes a sub-lease of a commercial lease;

"public authority" means the government, a government ministry, department or government agency, or any other entity in which the government has, directly or indirectly, a controlling interest;

(ii) the deduction shall not include any sum paid for, or attributable to the outright acquisition of a business or a business goodwill, or rights in accordance with an emphyteutical concession, or any intellectual property or

rights to which paragraph (m) applies, or any other tangible or intangible asset other than the business permit, the concession or the commercial lease in question;

(iii) no deduction shall be allowed in respect of the acquisition of a permit, concession or lease for an indefinite duration or for a duration of more than fifteen (15) years;

(iv) the deduction shall only be allowable if the acquisition in question, including the payment of the consideration, results by means of a document in writing;

(v) the deduction shall be spread in equal amounts over a period of fifteen (15) years or over the period, if shorter, for which the permit or the concession or the lease has been acquired by the person claiming such deduction;

(vi) where the duration of the business permit or the concession or the commercial lease in question may be extended or renewed at the option of the person acquiring them or without the requirement for a payment of a capital nature by way of a further consideration, the periods for which they may be so extended or renewed shall be deemed to be part of their duration, and the provisions of sub-paragraphs (iii) and (v) shall apply accordingly;

(vii) when, during the year immediately preceding a year of assessment, a person who had acquired a business permit or a concession or a commercial lease transfers, assigns or cedes that permit, concession, or lease, or sublets the leased property in question, or no longer uses or employs that permit, concession or lease in the production of income chargeable to tax in terms of article 4(1)(a), he shall not remain entitled to claim any further deduction in accordance with this paragraph, as from that year of assessment, in respect of such permit, concession or lease even though he may not have yet availed himself of the full deduction which otherwise may be granted in terms of this paragraph;

(viii) when a person who has claimed a deduction under this paragraph transfers the permit, concession or lease in question, any deduction that he may be entitled to claim in respect of the price of the acquisition ("the cost of acquisition deduction") under the relevant provisions of this Act in the determination of the tax chargeable on such

transfer or on the gains or profits derived therefrom, shall be reduced by the total amount that he has claimed as a deduction in terms of this paragraph in respect of the said permit, concession or lease, but the reduction shall not exceed the price of the acquisition deduction;

(ix) no deduction shall be allowable under this paragraph in respect of the acquisition of a business permit, concession or commercial lease from a related party and for this purpose:

- two (2) individuals shall be deemed as related parties if they are related within the degrees referred to in article 5A(4)(a)(i);

- an individual and a company or other legal person shall be treated as related parties if such individual holds, directly or indirectly, alone or together with any other related party or parties, more than twenty-five percent (25%) of the shares or voting rights or interest in such company or other legal person;

- two (2) legal persons shall be deemed to be related parties if more than twenty-five percent (25%) of the shares or voting rights or interest in each of those legal persons are held, directly or indirectly, by the same persons;

(x) capital expenditure incurred as consideration for the extension, renewal or modification of the terms and conditions of the acquisition of a business permit, concession or commercial lease shall be allowable in accordance with and subject to the provisions thereof to the same extent and in the same manner as if the said extension, renewal or modification constituted a fresh acquisition;

(xi) the Minister may by rules modify and increase the conditions and limitations to the right to a deduction under this paragraph and may modify the manner in which the deduction may be claimed."

13. Paragraph (b) of sub-article (1) of article 14B of the principal Act shall be substituted by the following new paragraph:

Amendment of article 14B of the principal Act.

"(b) six thousand five hundred euro (€6,500) in respect of each child who attended such secondary school, or four thousand

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six hundred euro (€4,600) in respect of each child who attended such primary school, or three thousand five hundred euro (€3,500) in respect of each child who attended such kindergarten:".

Addition of new article to the principal Act.

14. Immediately after article 22A of the principal Act there shall be added the following new article:

"Elective Tax.

22B. The Minister responsible for finance may make regulations for the charging and levying on an elective basis of a tax higher than that established in relation to the profits of Malta entities as defined in such regulations, and may, in particular, by such regulations, provide for:

- (a) the scope, applicability and amount of such tax;
- (b) manner in which the tax due under this article shall be calculated, paid and collected and the obligations in respect of the payment of such tax; and
- (c) such other conditions and consequences in relation to the application of such tax."

Amendment of article 56 of the principal Act.

15. Article 56 of the principal Act shall be amended as follows:

(a) sub-article (1) thereof shall be amended as follows:

(i) sub-paragraphs (i), (ii), (iii), (iv) and (v) of paragraph (a) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €15,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €15,000 but is less than €23,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,250 from the result;

(iii) where the chargeable income exceeds €23,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €4,550 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €10,550 from the result:";

(ii) sub-paragraphs (i), (ii), (iii), (iv) and (v) of paragraph (b) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €12,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €12,000 but is less than €16,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €1,800 from the result;

(iii) where the chargeable income exceeds €16,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €3,400 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €9,400 from the result:";

(iii) in the second proviso to paragraph (b) thereof the words "and not gainfully occupied, or if gainfully occupied did not earn income in excess of €3,400," shall be deleted, and sub-paragraphs (i), (ii), (iii), (iv) and (v) thereof shall be substituted by the following new sub-paragraphs:

"(i) where the chargeable income does not exceed €13,000, the tax shall be determined by multiplying the chargeable income by 0%;

(ii) where the chargeable income exceeds €13,000 but is less than €17,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €1,950 from the result;

(iii) where the chargeable income exceeds €17,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €3,700 from the result;

(iv) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting

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€9,700 from the result;"

(b) in paragraph (a) of sub-article (26A) thereof the words "on every euro of the gross amount of the income so derived" shall be substituted by the words "on every euro of the amount of the income so derived net of any deductions allowable in terms of article 14 in respect of expenses incurred in the production thereof".

Amendment of the Schedule to the principal Act.

16. In the definition "endangered tax" in item 1 of the Schedule to the principal Act, the words "additional tax;" shall be substituted by the words "additional tax:" and immediately thereafter there shall be added the following new proviso:

S.L. 372.14.

"Provided that where the Commissioner is satisfied that the tax actually chargeable or any part thereof has been paid under the Final Settlement System (FSS) Rules, the amount so paid shall not be regarded as endangered tax notwithstanding that it may not have been declared;"

PART V AMENDMENTS TO THE EXTERNAL TRANSACTIONS ACT

Amendments to the External Transactions Act.
Cap. 233.

17. This Part amends the External Transactions Act and it shall be read and construed as one with the External Transactions Act, hereinafter in this Part referred to as the "principal Act".

Amendment of article 10 of the principal Act.

18. Sub-article (1) of article 10 of the principal Act shall be amended as follows:

(a) in paragraph (b) thereof immediately after the words "for the forfeiture of any monies," there shall be added the words "wholly or partially,"

(b) in paragraph (c) thereof the words "therefor as well as" shall be substituted by the words "therefor, as well as".

PART VI AMENDMENTS TO THE SOCIAL SECURITY ACT

Amendments to the Social Security Act.
Cap. 318.

19. This Part amends the Social Security Act and it shall be read and construed as one with the Social Security Act, hereinafter in this Part referred to as the "principal Act".

Amendment of article 2 of the principal Act.

20. In article 2 of the principal Act the definition "severely disabled person" shall be amended as follows:

(a) the words "owing to a permanent disability" shall be substituted by the words "owing to a disability";

(b) in paragraph (c) thereof the words "Amyotrophic Lateral Sclerosis (ALS); or" shall be substituted by the words "Amyotrophic Lateral Sclerosis (ALS);" and immediately thereafter there shall be added the words "Immotile Cilia Syndrome; or";

(c) in the Maltese version only, in paragraph (e) thereof, the words "liċenza tas-sewqan" shall be substituted by the words "liċenzja tas-sewqan; jew";

(d) in paragraph (f) thereof the words "congenital indifference to pain;" shall be substituted by the words "congenital indifference to pain; or" and immediately thereafter there shall be added the following new paragraph:

"(g) an impairment or condition not listed in any of the previous paragraphs, and that which, in conjunction with any difficulties in terms of the meaning of disability as laid down in this article, produces a disabling effect equivalent to, or greater than the percentage specified in the Fifteenth Schedule, and as confirmed by the interprofessional panel established by article 106(g);".

21. In the proviso to sub-article (6) of article 15 of the principal Act the words "to suffer from a disability" shall be substituted by the words "to have a disability".

Amendment of article 15 of the principal Act.

22. Article 16 of the principal Act shall be amended as follows:

Amendment of article 16 of the principal Act.

(a) paragraph (d) of sub-article (2) thereof shall be amended as follows:

(i) the words "as suffering, during the period for which the credit is being requested, from a serious disability or rare disease or disorder" shall be substituted by the words "as, during the period for which the credit is being requested having a serious disability, or suffering from a rare condition or disease";

(ii) in the second proviso thereto the words "suffering from a serious disability" shall be substituted by the words "having a serious disability";

(b) in paragraph (g) of sub-article (2) thereof the words "which shall not exceed one hundred and four (104) contributions." shall be substituted by the words "which shall not exceed one hundred and four (104) contributions:" and immediately thereafter there shall be added the following new

proviso:

"Provided that the total of such credited contributions that may be awarded for such period, shall not exceed one hundred and four (104) contributions in the case of a person who successfully concludes a programme in a therapeutic community centre for the rehabilitation of drug or alcohol addicts in Malta, as may from time to time be recognised by the Minister and starts working.";

(c) in the proviso to paragraph (a) of sub-article (3) thereof the words "shall be entitled to a total of two hundred and eight (208) credited contributions;" shall be substituted by the words "shall be entitled to a total of two hundred and eight (208) credited contributions:" and immediately thereafter there shall be added the following new proviso:

"Provided that with effect from 1st January 2025, the provisions of this sub-article shall also apply to persons entitled for the Carers Grant in accordance with the provisions of article 68."

Amendment of
article 30 of the
principal Act.

23. In sub-article (4)(a) of article 30 of the principal Act, the words "of the Employment and Training Services Act; or" shall be substituted by the words "of the Employment and Training Services Act:" and immediately thereafter there shall be added the following new proviso:

S.L. 318.21. "Provided that such disability or condition is confirmed by the medical panel appointed in accordance with the dispositions of article 106 in accordance with the Impairment Tables Regulations, the payment shall increase in accordance with the dispositions of Part I of the Sixth Schedule; or".

Amendment of
article 53 of the
principal Act.

24. Article 53 of the principal Act shall be amended as follows:

(a) paragraph (v) of sub-article (1) thereof shall be substituted by the following new paragraph:

"(v) of forty-two years in the case of a person born on or after the 1st January 1976;"

(b) sub-article (5) thereof shall be substituted by the following new sub-article:

"(5) In the case of a person born between the 1st January 1969 and the 31st December 1975, for the purpose

of calculating the yearly average of contributions in terms of sub-article (1), the yearly average of contributions required in accordance with this Act for the purposes of awarding a Two Thirds Pension shall be assessed on any period of forty-one years between the first day of his contribution year in which he reaches the age of eighteen and the last day of his last complete contribution year before the beginning of his benefit year which includes the day on which the conditions are required to be satisfied.";

(c) immediately after sub-article (5) thereof, as amended, there shall be added the following new sub-article:

"(6) In the case of a person born on or after the 1st January 1976, for the purpose of calculating the yearly average of contributions in terms of sub-article (1), the yearly average of contributions required in accordance with this Act for the purposes of awarding a Two Thirds Pension shall be assessed on any period of forty-two years between the first day of his contribution year in which he reaches the age of eighteen and the last day of his last complete contribution year before the beginning of his benefit year which includes the day on which the conditions are required to be satisfied.".

25. Article 68 of the principal Act shall be amended as follows:

Amendment of article 68 of the principal Act.

(a) immediately after paragraph (f) of sub-article (1) thereof there shall be added the following new paragraph:

"(g) Subject to the provisions of this Act, with effect from 1st January 2025, a parent who is unemployed or self-occupied and has not yet reached pensionable age and who proves to the satisfaction of the Director that he is a citizen of Malta or of a country of the European Union and is permanently residing in Malta, shall be entitled to a Carer's Grant equivalent to fifty percent (50%) of the net National Minimum Wage annually, where such parent proves to the satisfaction of the Director that he is taking care by himself, on a full-time basis and regularly of a child or children who are in receipt of the Disabled Child Allowance and the result of the evaluation based on the model of the World Health Organisation International Classification of Functioning, Disability, and Health (ICF), in claims further to the provisions of article 77, is equal to, or exceeds seventy-five percent (75%) in accordance with the provisions of the Fifteenth Schedule.";

(b) in the second proviso of paragraph (b) of sub-article (2) thereof the words "if the rate of the Carers Allowance is lower." shall be substituted by the words "if the rate of the Carers Allowance is lower:" and immediately thereafter there shall be added the following new proviso:

"Provided that such a person shall be entitled to a Carers Allowance or the Increased Carers Allowance equivalent to one hundred and fifty percent (150%) of the highest rate that such person is entitled to as specified in Part IV of the Sixth Schedule, in accordance with the provisions of sub-articles (1)(a) and (b), if such person is taking care by himself, on a full-time basis and regularly of more than one relative."

Amendment of
article 85 of the
principal Act.

26. Article 85 of the principal Act shall be amended as follows:

(a) in sub-article (4) thereof immediately after the words "With effect from the 1st January, 2015, persons" there shall be added the words "residing in Malta or an EU member State";

(b) immediately after sub-article (8B) thereof, there shall be added the following new sub-article:

"(8C) Notwithstanding the provisions of sub-articles (4), (5), (6), (7), (8), (8A) and (8B), with effect from 1st January 2025, the rates due to persons who have reached pension age according to the definition "pension age" in article 2, who have retired from employment and are not entitled to a Contributory Pension, but have paid between fifty (50) and five-hundred and nineteen (519) social security contributions shall be the rates explained in Item M of the Twelfth Schedule.";

(c) immediately after the second proviso to sub-article (9) thereof there shall be added the following new proviso:

"Provided further that subject to the provisions of this Act, with effect from 1st January 2025, it shall be the right of a parent to be paid a one-time child birth or adoption bonus of five hundred euro (€500) upon the birth of a child or in the case of an adoption, or for such births or adoptions registered with the Public Registry, a one-time bonus of one thousand euro (€1,000) for the second birth or adoption registered with the Public Registry, and a one-time bonus of one thousand and five hundred euro (€1,500) for every subsequent birth or adopted children that parent

has and who are registered with the Public Registry:".

27. In paragraph (c) of article 90 of the principal Act the words "prior to reaching his sixtieth birthday:" shall be substituted by the words "prior to reaching his sixtieth birthday;" and immediately thereafter there shall be added the following new paragraph:

Amendment of article 90 of the principal Act.

"(d) with effect from 1st January 2025, in the case of a person eligible for the payment of a pension in respect of retirement under the provisions of Part V and immediately before his retirement was in receipt of an assistance under the provisions of article 27 or an Injury Pension in accordance with the provisions of article 29, the retirement pension shall be increased up to the National Minimum Wage, provided that the increase is not less than 10% of the rate of the Assistance or Injury Pension paid to the person under the provisions of articles 27 and 29 prior to retirement:".

28. Article 106 of the principal Act shall be amended as follows:

Amendment of article 106 of the principal Act.

(a) in paragraph (a) of the proviso thereof the words "an Assistance for the Visually Impaired, an Increased Severe Disability Assistance, Severe Disability Assistance, Disability Assistance" shall be deleted;

(b) the paragraph immediately after sub-paragraph (vi) of paragraph (g) of the proviso thereof shall be substituted by the following:

"Provided that every applicant who appeared before the interprofessional panel may appeal from that panel's decision to the Director, in accordance with the provisions of article 108, within twenty (20) days from the date on which said decision would have been communicated to the said applicant. Further appeal from this decision shall lie to the Court of Appeal (Inferior Jurisdiction), at the request of the applicant or of the Director, following the same procedure envisaged in article 109:";

(c) immediately after paragraph (g) to the proviso thereof there shall be added the following new paragraph:

"(h) the Minister in conjunction with the Minister responsible for persons with disability shall appoint one (1) or more interprofessional panels, for the purpose of advising the Director on the evaluation based on the model of the World Health Organisation International

Classification of Functioning, Disability, and Health (ICF for Children and Youths), in claims further to the provisions of article 77 that make reference to this panel. Every interprofessional panel shall consist of the following members, and the applications shall be assigned to the various panels on a rotation basis:

- (i) consultant paediatrician to confirm a diagnosis;
- (ii) a professional with knowledge on the assessment of the components of the ICF;
- (iii) a social worker;
- (iv) an occupational therapist."

Amendment of article 134 of the principal Act.

29. In sub-article (2) of article 134 of the principal Act the words "Disability Pension or a Pension for the Visually Impaired" shall be substituted by the words "Disability Assistance, Severe Disability Assistance, Increased Severe Disability Assistance or Assistance for the Visually Impaired".

Amendment of the Second Schedule to the principal Act.

30. The Second Schedule to the principal Act shall be amended as follows:

- (a) in item 1(a)(i) of Part II thereof the amount of "€14,000" shall be substituted by the amount of "€16,000";
- (b) in item 1(a)(ii) of Part II thereof the amount of "€23,300" shall be substituted by the amount of "€26,000";
- (c) in item 1(a)(i) of Part III thereof the amount of "€14,000" shall be substituted by the amount of "€16,000";
- (d) in item 1(a)(ii) of Part III the amount of "€23,300" shall be substituted by the amount of "€26,000";
- (e) in item 1 of Part IV thereof the words "Provided that in calculating the means in terms of this paragraph, in lieu of the limits laid down in the proviso to paragraph 1(a) of Part I of this Schedule, €14,000 in the case of a single or widowed person or €23,300 in the case of a married person shall instead be taken in the calculation of means:" shall be substituted by the words "Provided that in calculating the means in terms of this paragraph, instead of the limits stipulated in the proviso to paragraph 1(a) of Part I, €16,000 in the case of a single or a widowed person or €26,000 in the case of a married person shall

be taken in the calculation of means:".

31. Immediately after paragraph (g) of item 2 of Part II of the Fifth Schedule to the principal Act there shall be added the following new paragraph:

Amendment of the Fifth Schedule to the principal Act.

"(h) Venous Thromboembolic Disease".

32. In Part I of the Sixth Schedule to the principal Act, the words "When the number of eligible members in the household exceeds the number indicated in the above Table, the respective weekly rate indicated therein shall be increased by €8.15 per week in respect of every other eligible member in that household." shall be substituted by the words "When the number of eligible members in the household exceeds the number indicated in the above Table, the respective weekly rate indicated therein shall be increased by €8.15 per week in respect of every other eligible member in that household:" and immediately thereafter there shall be added the following new proviso:

Amendment of the Sixth Schedule to the principal Act.

"Provided that with effect from the 1st January 2025, when the medical panel arrives to a decision in accordance with the provisions of sub-article (4) of article 30, the respective weekly rate indicated therein shall be increased by €5.00 per week in respect of every other eligible member in such household.".

33. Immediately after item L of the Twelfth Schedule to the principal Act there shall be added the following new item:

Amendment of the Twelfth Schedule to the principal Act.

"M. Grant to Persons who do not qualify for a Contributory Pension

Number of Social Security Contributions Paid	50 - 99	100 - 149	150 - 199	200 - 249	250 - 299	300 - 349	350 - 399	400 - 449	450 - 519
Payment	€550	€600	€650	€700	€800	€850	€900	€950	€1000

".

34. In the third proviso to paragraph (a) of item (7) of the Thirteenth Schedule to the principal Act the words "the sum of €22,000." shall be substituted by the words "the sum of €22,000:" and immediately thereafter there shall be added the following new proviso:

Amendment of the Thirteenth Schedule to the principal Act.

"Provided that, notwithstanding the provisions of this item, with effect from 1st of January 2025, in the case of a person born on or before 31st of December 1961, the maximum pensionable income shall increase gradually to reach the maximum pensionable income of a person born on or after 1st of January 1962. The resultant calculated maximum pensionable income for the year 2025 shall not exceed the sum of €23,500.".

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Addition of new Schedule to the principal Act.

35. Immediately after the Fourteenth Schedule of the principal Act there shall be added the following new Schedule:

"FIFTEENTH SCHEDULE

(article 27)

Qualifying percentages for the payment of disability assistances

Disability Assistance
From 45% to 59%
Severe Disability Assistance
From 60% to 74%
Increased Severe Disability Assistance
Not less than 75%
Assistance for the Visually Impaired
Not less than 50%

".

PART VII

AMENDMENTS TO THE DUTY ON DOCUMENTS AND TRANSFERS ACT

Amendments to the Duty on Documents and Transfers Act. Cap. 364.

36. This Part amends the Duty on Documents and Transfers Act and it 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 article 19 of the principal Act.

37. In sub-article (6) of article 19 of the principal Act immediately after the words "for any relevant offence" there shall be added the words ", or during any judicial or quasi-judicial proceedings when ordered by a court or tribunal to disclose information".

PART VIII

AMENDMENTS TO THE MOTOR VEHICLES REGISTRATION AND LICENSING ACT

Amendments to the Motor Vehicles Registration and Licensing Act. Cap. 368.

38. This Part amends the Motor Vehicles Registration and Licensing Act and it shall be read and construed as one with the Motor Vehicles Registration and Licensing Act, hereinafter in this Part referred to as the "principal Act".

Amendment of article 2 of the principal Act.

39. Article 2 of the principal Act shall be amended as follows:

(a) immediately after the definition "Administrative Review Tribunal" there shall be added the following new

definition:

S.L. 595.14. " "Agency" means the Local Enforcement System Agency established by article 5 of the Local Enforcement System (Establishment as an Agency) Order;"

(b) immediately after the definition "brought into Malta" there shall be added the following new definition:

" "categories L5e, L6e and L7e" shall have the same meaning as assigned to them in Annex I of Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and quadricycles;"

(c) immediately after the definition "category M vehicles" there shall be added the following new definition:

" "category T" includes all wheeled tractors as described in Regulation (EU) No 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles:

Provided that every wheeled tractor category shall be supplemented at the end by an 'a' or 'b' index according to its design speed as follows:

(a) 'a' for wheeled tractors with a maximum design speed below or equal to 40 km per hour; and

(b) 'b' for wheeled tractors with a maximum design speed above 40 km per hour;"

(d) the definition "L5e vehicle" shall be deleted;

(e) immediately after the definition "registration tax" there shall be added the following new definitions:

" "Regulation (EU) No. 167/2013" means Regulation (EU) No. 167/2013 of the European Parliament and of the Council of 5 February 2013 on the approval and market surveillance of agricultural and forestry vehicles;

"Regulation (EU) No. 168/2013" means Regulation (EU) No. 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two or three-wheel vehicles and

quadricycles;";

(f) the definition "quad bikes" shall be substituted by the following new definition:

" "quad bikes" means a four-wheeled bike whose maximum design speed is more than 45 km per hour and for the purposes of this Act includes wheeled tractors of category T that are supplemented by a 'b' index, category L6e and category L7e;"; and

(g) the definition "third country" shall be substituted by the following new definition:

" "third country" means a country other than a Member State, the Channel Islands (Guernsey and Jersey), the Isle of Man, Monaco, Andorra, San Marino, Norway, Iceland, Liechtenstein and Northern Ireland (with exception for the Northern Irish territorial waters in accordance with Article 5(3) of the Protocol on Ireland/Northern Ireland) on 1st January 2021 keep their status of Union goods even if they are registered in the UK;".

Amendment of
article 8 of the
principal Act.

40. Article 8 of the principal Act shall be amended as follows:

(a) in paragraph (b) of sub-article (6) thereof the words "in article 21(1)." shall be substituted by the words "in article 21(1):" and immediately after there shall be added the following new proviso:

"Provided that any person who without making use thereof, with regard to an M1 motor vehicle or a motor cycle which has been registered with the Authority for use on the road in Malta solely and exclusively on Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall also be guilty of an offence and shall also be liable to the punishment stipulated in article 21(2a)";

(b) the first proviso to sub-article (8) thereof shall be amended as follows:

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

"(a) is being held by the Police or Customs or the Authority or the Agency, or";

(ii) in paragraph (e) thereof the words "a prison sentence;" shall be substituted by the words "a prison sentence; or" and immediately thereafter there shall be added the following new paragraph:

"(f) its owner is hospitalised on a long-term basis or was suffering from a medical condition which prevented him from renewing the circulation licence thereof:".

41. Immediately after sub-article (3) of article 18 of the principal Act there shall be added the following new sub-article:

Amendment of article 18 of the principal Act.

"(3a) Where a vehicle which is not subject to the exemptions stipulated in sub-article (1) is brought into Malta and is used on the road without payment of the vehicle registration tax, said vehicle shall be impounded and the owner shall be liable to the payment of the vehicle registration tax together with any administrative costs and penalties which may be established by the Authority and, following such payment, shall be obliged to either register the vehicle or take the said vehicle out of Malta within such time as may be prescribed by the Authority, from time to time:

Provided that the owner may, instead of payment of the vehicle registration tax, pay the Authority an administrative penalty of two thousand euro (€2,000) and proceed to take the said vehicle out of Malta within such time as may be prescribed by the Authority.".

42. Immediately after sub-article (2) of article 21 of the principal Act there shall be added the following new sub-article:

Amendment of article 21 of the principal Act.

"(2a) Any person who, without making use thereof, with regard to an M1 motor vehicle or a motor cycle which has been registered with the Authority for use on the road in Malta solely and exclusively on Friday as from 18:00 onwards, Saturdays, Sundays, national holidays and other public holidays, fails to keep such M1 vehicle or motor cycle garaged on any other day shall be guilty of an offence and on conviction, shall be liable to a fine (*multa*) of two thousand five hundred euro (€2,500).".

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Amendment of article 25 of the principal Act.

43. Sub-article (8) of article 25 of the principal Act shall be substituted by the following new sub-article:

"(8) The registration value of any such vehicle for the purpose of calculating the registration tax shall be based on the average market value of identical, equivalent or similar motor vehicles on the international market:

Provided that the registration value shall not in any event be less than the invoice value."

Amendment of the Second Schedule to the principal Act.

44. In the Second Schedule to the principal Act the table in Category D shall be substituted by the following new table:

"Engine capacity	Rate
Not exceeding 250cc	cc x 0.085% x RV
Exceeding 250cc but not exceeding 500cc	cc x 0.090% x RV
Exceeding 500cc but not exceeding 800cc	cc x 0.095% x RV
Exceeding 800cc	cc x 0.10% x RV
Battery/Electric Quad Bikes	0%".

PART IX

AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT

Amendments to the Income Tax Management Act. Cap. 372.

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

Amendment of article 4 of the principal Act.

46. In sub-article (2) of article 4 of the principal Act immediately after the words "for the purpose of carrying into effect the provisions of the Income Tax Acts," there shall be added the words "or in the course of any judicial or quasi-judicial proceedings when ordered to disclose information by a court or tribunal".

Amendment of article 51 of the principal Act.

47. In paragraph (b) of sub-article (1) of article 51 of the principal Act the words "or of a partnership," shall be substituted by the words "or of a partnership; or" and immediately thereafter there shall be added the following new paragraph:

"(c) fails to furnish a return which he is required to furnish in accordance with the Income Tax Acts,".

Amendment of article 52 of the principal Act.

48. In paragraph (a) of sub-article (1) of article 52 of the principal Act the words "omits from a return" shall be substituted by the words "fails to furnish a return or any other document or statement which he is required to furnish by the Income Tax Acts or omits from a return".

49. Article 56 of the principal Act shall be deleted.

Deletion of article 56 of the principal Act.

PART X
AMENDMENTS TO THE EXCISE DUTY ACT

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

Amendments to the Excise Duty Act.
Cap. 382.

(2) The provisions of this Part, except for articles 52, 53, 54 and regulations 6(3), 8(4), 8(5) and 8(6) of Part K of Schedule Six of the principal Act, shall be deemed to have come into force on 1st January 2025.

51. Sub-article (1) of article 10C of the principal Act shall be substituted by the following new sub-article:

Amendment of article 10C of the principal Act.

"10C. (1) Notwithstanding the provisions of article 10, the registered merchant shall be a professional trader without the status of authorised warehouse keeper. This trader may, in the course of his business, dispatch and, or receive goods subject to excise duty, mentioned in Part B of the Fourth Schedule and, in Schedule Five A, Five B, Five C, Five D, Five E, Five F, Five G, Five H and Five I."

52. In sub-article (1) of article 16A of the principal Act immediately after the words "four thousand euro (€4000)" there shall be added the words "for tobacco products and twenty-five thousand euros (€25,000) in cases related to any other excisable goods".

Amendment of article 16A of the principal Act.

53. In sub-article (4) of article 27 of the principal Act the words "this article" shall be substituted by the words "article 28".

Amendment of article 27 of the principal Act.

54. Sub-article (1) of article 28 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 28 of the principal Act.

"28. (1)(a) The goods seized in accordance with this Act shall be deemed to be forfeited *ipso jure* and the Commissioner may dispose of them according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him within thirty (30) days from the date of the seizure note, gives a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from such notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have thirty (30) days from

(c) In default of such contestation in terms of paragraph (a), the claim on the seized object shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any good which is illegal or prohibited by virtue of any law and to the confiscation of any restricted good unless such restrictions have been observed."

55. In the First Schedule to the principal Act, immediately after the item "Construction components and other fixtures to the extent as shown in the relevant schedule to this Act Schedule Five H" there shall be added the following new item:

56. The Second Schedule to the principal Act shall be amended as follows:

"BEER	€4.60 per hectolitre by the actual alcoholic strength by volume expressed as percentage
-------	---

If produced by small and independent breweries with an annual production not exceeding two-hundred thousand (200,000) hL of beer.

Products containing a mixture of €0.54 per hectolitre by the beer with non-alcoholic drinks and beers alcoholic strength by volume not exceeding 3.5% of the actual alcoholic expressed as percentage"; strength by volume.

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.

(b) the item "Wine of Fresh Grapes" thereof shall be substituted by the following new item:

"WINE OF FRESH GRAPES

€0.205 per litre

1. If produced by independent small wine producers which produce on average less than twenty-thousand (20,000) hL of wine per year

€0.1025 per litre

2. The term "still wine" covers all products falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 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;

- 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.

3. The term "sparkling wine" covers all products falling within CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 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 (3) bar or more;

- have an actual alcoholic strength by volume exceeding one point two per cent (1.2%) vol., but not exceeding fifteen per cent (15%) vol., provided that the alcohol contained in the finished product is entirely of fermented origin."

57. The Third Schedule to the principal Act shall be amended as follows:

Amendment to the Third Schedule to the principal Act.

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(a) the item "Other smoking Tobacco" thereof shall be substituted by the following new item:

"Other Smoking Tobacco €36.40 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 the definition of cigars and cigarillos or cigarettes and which can be smoked. For the purpose of this paragraph, "tobacco refuse" shall be deemed to be remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products.

Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 mm 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 1.5 mm or more 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 sub-paragraphs i. and ii. above shall be treated as smoking tobacco.";

(b) the words "Pipe and Shisha Tobacco €36.40 per kg." thereof shall be deleted.

Amendment of the Fourth Schedule to the principal Act.

58. In the Fourth Schedule to the principal Act the words "CN Codes 2710.19.43" shall be substituted by the words "CN Codes 2710.19.42".

Amendment to the Fifth Schedule to the principal Act:

59. Immediately after Schedule Five H to the Fifth Schedule to the principal Act there shall be added the following new Schedule:

"Schedule Five I

Electronic cigarettes and refill containers

Description of excisable goods	Rate of Excise Duty
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes containing nicotine classified under HS Codes 2404120010 and 2404120090	€0.13 per mL
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes not containing nicotine classified under HS Code 2404199000	€0.13 per mL".

60. The Sixth Schedule to the principal Act shall be amended as follows:

Amendment to the Sixth Schedule to the principal Act.

(a) Part E - "Beer Regulations" thereof shall be amended as follows:

(i) regulation 11 of Part VI thereof shall be amended as follows:

(ia) sub-regulation (4) thereof shall be substituted by the following new sub-regulation:

"(4) For the purpose of excise duty, the alcoholic content of the final product shall be expressed as a percentage of the actual alcoholic strength by volume.";

(ib) sub-regulation (6) thereof shall be substituted by the following new sub-regulation:

"(6) For the purpose of payment of duty on beer in accordance with this Act, the volume and the actual alcoholic strength by volume expressed as a percentage of the beer released for consumption or for free circulation, shall be the highest of:

(a) those declared on the label of the container;

(b) those declared on the invoice or other document relating to the sale or delivery of the beer;

(c) those found by analytical means by the Commissioner.";

(ic) sub-regulation (7) thereof shall be deleted;

(ii) Schedule III thereof shall be deleted;

(b) immediately after Part J thereof there shall be added the following new part:

"Part K

Electronic Cigarettes and Refill Containers Regulations

Title. 1. The title of these regulations is the Electronic Cigarettes and Refill Containers Regulations.

Interpretation. 2. (1) In these regulations, unless the context otherwise requires:

"electronic cigarette" means a product that can be used for consumption of nicotine or non-nicotine-containing vapour via a mouth piece, or any component of that product, including cartridges, a tank and the device without cartridge or tank. Electronic cigarettes can be disposable or refillable by means of a refill container and a tank, or rechargeable with single use cartridges;

"refill container" means a receptacle that contains a nicotine or non-nicotine-containing liquid, which can be used to refill an electronic cigarette.

(2) The definitions contained in article 2 of this Act shall, unless the context otherwise requires and subject to the provisions of sub-regulation (1) hereof, apply to these regulations.

Electronic cigarette or refill containers added by the Act. 3. No electronic cigarette or refill container shall be imported for the purpose of sale, stored for the purpose of sale, prepared for sale, offered for sale or offered for free unless it is imported, stored, prepared for sale, offered for sale or offered for free by a registered merchant or an authorised tax warehouse keeper:

Provided that a person who shows that he purchased an electronic cigarette or refill container from a registered merchant, or an authorised tax warehouse keeper shall not be deemed to have violated this obligation.

Manufacturing and processing.

4. No person shall manufacture or process electronic cigarettes or refill containers otherwise than in conformity with the provisions of article 9 of this Act.

Excise duty due.

5. Excise duty on electronic cigarettes and refill containers is due when they are offered for home consumption and shall be paid by the authorised tax warehouse keeper at the latest by the fifteenth (15th) day of the following month.

Obligations of an authorised tax warehouse keeper.

6. (1) The authorised tax warehouse keeper of electronic cigarettes and refill containers shall submit to the Commissioner a statement showing, in respect of the production and importation of each product, during such accounting period as the Commissioner may allow or as may be prescribed:

(a) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes, held by him on the first day of such period at any authorised tax warehouse registered in his name;

(b) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes as aforesaid acquired by him during each such period, stating from where acquired;

(c) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes as aforesaid sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of; and

(d) the volume of each product manufactured by him during each such period.

(2) The said statement shall be produced to the Commissioner not later than the last day of the month immediately following the end of each accounting period referred to in sub-regulation (1) and shall be so compiled as to show the information required to be furnished, classified separately under the title of imported electronic cigarettes and refill containers and manufactured electronic cigarettes and refill containers.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding five thousand euro (€5,000).

Record keeping.

7. The following records shall be kept by the authorised tax warehouse keeper of electronic cigarettes and refill containers in accordance with regulation 15 of Part A - Excisable Goods Regulations:

(a) all records relating to the information required to be submitted to the Commissioner according to the preceding regulation; and

(b) documents related to tax warehousing and Customs' releases, invoices, delivery orders and all other documents concerned with the importation, acquisition, sale, delivery, exportation or transfer of electronic cigarettes and refill containers.

Affixing of excise stamp.

8. (1) No electronic cigarette and refill container shall be placed on the market unless its packet, box, refill cartridges or container is sealed with an excise stamp in a way that in order for that packet, box, refill cartridges or container to be opened, the destruction of the excise stamp is ensured.

(2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper or registered merchant.

(3) The excise stamp shall be affixed to the packet, box, refill cartridges or container by not later than five (5) working days from when it is purchased, except in the case of an excise stamp that should be affixed by an authorised tax warehouse keeper.

(4) (a) A registered merchant who fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that have not been affixed within the given time. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps not affixed in the time given, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(5) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse electronic cigarettes and refill containers on which a band or excise stamp was not affixed according to law, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that had to be affixed to the electronic cigarettes and refill containers, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(6) (a) Excluding authorised persons, every person who has in his possession excise stamps shall be liable, on conviction, to a fine (*multa*) of two hundred and fifty euro (€250) and the Court shall order the confiscation of those excise stamps. In addition, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place, according to law, as applicable.

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(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that remained unaffixed, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two-hundred and fifty euro (€250). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

Holding of
electronic
cigarettes and
refill containers.

9. Any quantity of electronic cigarettes and refill containers found in the possession of any person in contravention of the provisions of regulation 8, shall be withheld and the provisions of article 17 *et seq* shall apply, and this without prejudice to any other punishment provided for under the Act or any other law."

Amendment of
the Annex to the
principal Act.

61. In the Annex to the principal Act Form SAL 1 shall be

substituted by the following new form:

"(FORM SAL 1)

Customs Registration No.	 TAX & CUSTOMS ADMINISTRATION MALTA	For use by locally based Private Pleasure Craft
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CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK

For uplifting duty paid fuel supplies entitled to refund

Name of Seacraft	
Registration Number	
Flag	
Gross Tonnage or Displacement	
Fuel Tank Capacity	
Name of Owner	
Date	



Signature of Customs Official

ATTENTION ——— *The craft must sail within 12 hours of uplifting fuel bunkers*

SAL 1".

**PART XI
AMENDMENTS TO THE VALUE ADDED TAX ACT**

62. This Part amends the Value Added Tax Act and it shall be read and construed as one with the Value Added Tax Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Value Added Tax Act. Cap. 406.

63. In sub-article (7) of article 10 of the principal Act the words "(7) A registration in accordance" shall be substituted by the words "(7a) A registration in accordance".

Amendment of article 10 of the principal Act.

64. The proviso to sub-article (2) of article 11 of the principal Act shall be substituted by the following new provisos:

Amendment of article 11 of the principal Act.

"Provided that such registration shall only take effect

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as from the first day of the month in which the Commissioner receives the application in accordance with sub-article (1) from a taxable person who is not registered under article 10, or from the date of commencement of the economic activity of the taxable person, whichever is the later:

Provided further that such registration shall only take effect as from the first day of the month following the month in which the Commissioner receives the application under sub-article (1) from a taxable person registered under article 10."

Amendment of article 11B of the principal Act.

65. In article 11B(4) of the principal Act the words "Article 37a of Regulation (EU) 904/2010" shall be substituted by the words "Article 37a of Council Regulation (EU) No. 904/2010".

Amendment of article 27 of the principal Act.

66. In the proviso to sub-article (2) of article 27 of the principal Act the words "in the circumstances mentioned in article 11(3)." shall be substituted by the words "in the circumstances mentioned in article 11(4).".

Amendment of article 47A of the principal Act.

67. In sub-article (2) of article 47A of the principal Act the words "of Value Added Tax" shall be deleted.

Amendment of article 56 of the principal Act.

68. In sub-article (2) of article 56 of the principal Act, immediately after the words "investigation or a prosecution for any relevant offence" there shall be added the words "or during any judicial or quasi-judicial proceedings when ordered by a court or tribunal to disclose information".

Substitution of article 57 of the principal Act.

69. Article 57 of the principal Act shall be substituted by the following new article:

"Special cases.

57. (1) The provisions of the Fourteenth Schedule shall apply with respect to the special cases prescribed by the Minister in the said Schedule.

(2) With respect to the special cases to which the Fourteenth Schedule applies and the obligations of persons involved in such cases, the said Schedule shall have effect notwithstanding anything to the contrary contained in the other provisions of this Act:

Provided that the other provisions of this Act shall apply to the said cases and obligations insofar as they are not inconsistent with anything contained in the said Schedule."

Amendment of article 62 of the principal Act.

70. In article 62 of the principal Act the words "forming part of the economic activity" shall be deleted.

71. In sub-article (1) of article 66 of the principal Act immediately after the words "inheritance of a deceased person," there shall be added the words "any parent or guardian of a minor," and immediately after the words "body of persons, deceased person," there shall be added the word "minor,".

Amendment of article 66 of the principal Act.

72. In sub-article (1) of article 80 of the principal Act the words "The provisions of articles 18, 60 and 62" shall be substituted by the words "The provisions of articles 18, 60, 62 and 62A".

Amendment of article 80 of the principal Act.

73. The Third Schedule to the principal Act shall be amended as follows:

Amendment of the Third Schedule to the principal Act.

(a) in paragraph (c) of sub-item (5) of item 4 of Part One thereof the words "and sub-item (1) of item 10 of Part Two of this Schedule" shall be deleted;

(b) in sub-item (4) of item 10 of Part Two thereof the words "and paragraph (a) of sub-item (3) of item 4 of Part One of this Schedule" shall be deleted.

74. In item 5 of Part Two of the Sixth Schedule to the principal Act immediately after the words "provided for in article 284(1)" there shall be added the words "of Council Directive 2006/112/EC".

Amendment of the Sixth Schedule to the principal Act.

75. In item 2 of the Eighth Schedule to the principal Act the words "in accordance with Article 102 of Council Directive 2006/112/EC or any other article in substitution therefor" shall be deleted.

Amendment of the Eighth Schedule to the principal Act.

PART XII AMENDMENTS TO THE ARBITER FOR FINANCIAL SERVICES ACT

76. This Part amends the Arbiter for Financial Services Act and it shall be read and construed as one with the Arbiter for Financial Services Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Arbiter for Financial Services Act. Cap. 555.

77. In the Maltese text only, the word "provdiment", wherever it occurs in the principal Act, shall be substituted by the word "provista".

General amendment to the principal Act.

78. Article 2 of the principal Act shall be amended as follows:

Amendment of article 2 of the principal Act.

(a) immediately after the definition "competent

authorities" there shall be added the following new definition:

Cap. 378. " "consumer association" shall have the same meaning as assigned to it in the Consumer Affairs Act and shall include any other consumer association that has been officially recognised in any other country;"

(b) the definition "customer" shall be substituted by the following new definition:

" "customer" means a natural person, including his successors in title, a micro enterprise, consumer associations or voluntary organisations:

Provided that customer shall include any person in the case of complaints regarding suspicious fraudulent payment transactions involving financial services providers;" and

(c) the definition "eligible customer" shall be substituted by the following new definition:

" "eligible customer" shall include:

(a) a customer who is a consumer of a financial services provider;

(b) a customer to whom the financial services provider has offered to provide a financial service;

(c) a customer who has sought the provision of a financial service from a financial services provider;

(d) the lawful successor in title to the financial product which is the subject of the relevant complaint;

(e) consumer associations; and

(f) voluntary organisations:

Provided that in the case of suspicious fraudulent payment transactions involving financial services providers, the victim of fraud exhibiting immediate, genuine and legitimate interest shall be deemed to be an eligible customer of any one of the financial services providers involved in the suspicious fraudulent payment transaction and this proviso shall be applicable with effect from 1st October 2025;"

(d) immediately after the definition "substitute Arbiter"

there shall be added the following new definition:

Cap. 492. " "voluntary organisation" shall have the same meaning as assigned to it in the Voluntary Organisations Act and shall include any other voluntary organisation that has been officially recognised in any other country."

PART XIII

AMENDMENTS TO SUBSIDIARY LEGISLATION

79. This Part amends various subsidiary legislation and it shall be read and construed as one with the subsidiary legislation that it amends. Amendments to subsidiary legislation.

80. In the Fourth Schedule to the Customs Regulations, forms 1(i), 1(ii), 1(iii), 1(iv), 1(v), 1(vi) and 13 shall be substituted by the following new forms: Amendments to the Customs Regulations.
S.L. 37.05.

"REPORT BY MASTER Form 1 (i)



		☐ Arrival	☐ Departure
1.1 Name and type of ship		1.2 IMO number	
1.3 Call sign		1.4 Voyage number	
2. Port of arrival/departure		3. Date and time of arrival/departure	
4. Flag State of ship	5. Name of master	6. Last port of call/Next port of call	
7. Certificate of registry (Port; date; number)		8. Name and contact details of ship's agent	
9. Gross tonnage	10. Net tonnage		
11. Brief particulars of voyage (previous and subsequent ports of call; underline where remaining cargo will be discharged)			
12. Brief description of the cargo			
13. Number of crew	14. Number of passengers	15. Remarks	
Attached documents (indicate number of copies)			
16. Cargo Declaration	17. Ship's Stores Declaration		
18. Crew List	19. Passenger List		
20. The ship's requirements in terms of waste and residue reception facilities			
21. Crew's Effects Declaration (only on arrival)	22. Maritime Declaration of Health (only on arrival)		
23. Date and signature by master, authorized agent or officer			

For official use

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CREW LIST
Form I (ii)



					☐ Arrival		☐ Departure		☐ Page Number			
1.1 Name of ship					1.2 IMO number			1.3 Call sign		1.4 Voyage number		
2. Port of arrival/departure					3. Date of arrival/departure			4. Flag State of ship		5. Last port of call		
6. No.	7. Family name	8. Given names	9. Rank or rating	10. Nationality	11. Date of birth	12. Place of birth	13. Gender	14. Nature of identity document	15. Number of identity document	16. Issuing State of identity document	17. Expiry date of identity document	
18. Date and signature by master, authorized agent or officer												

CREW'S EFFECTS DECLARATION
Form 1 (iii)



Page Number

[illegible]

Form 1 (iv)

[illegible]

PASSENGER LIST
Form 1 (v)



										☐ Arrival	☐ Departure	☐ Page Number			
1.1 Name of ship						1.2 IMO number				1.3 Call sign					
1.4 Voyage number			2. Port of arrival/departure				3. Date of arrival/departure		4. Flag State of ship						
5. Family name	6. Given names	7. Nationality	8. Date of birth	9. Place of birth	10. Gender	11. Type of identity or travel document	12. Serial number of identity or travel document	13. Issuing State of identity or travel document	14. Expiry date of identity or travel document	15. Port of embarkation	16. Visa number if appropriate	17. Port of disembarkation	18. Transit passenger or not		
19. Date and signature by master, authorized agent or officer															

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CARGO DECLARATION
Form 1 (vi)



			Arrival		Departure	Page Number
1.1 Name of ship		1.2 IMO number				
1.3 Voyage number		2. Port where report is made				
3. Flag State of ship		4. Name of master				
5. Port of loading/Port of discharge						
B/L No.	6. Marks and Numbers	7. Number and kind of packages; description of goods or, if available, the HS Code		8. Gross weight		9. Measurement
	10. Date and signature by master, authorized agent or officer					

Form 13
(Part XI)

Application for authorisation to act as Customs representative



Customs
Electronic
System

Application to act as a Customs Representative

REPRESENTATIVE DETAILS

EORI/VAT NUMBER: _____

NAME OF REPRESENTATIVE: _____

ADDRESS: _____

_____ POST CODE: _____

Tel: _____ FAX: _____

E-mail: _____

Do you have any experience in Customs IT Systems? Yes No

Have you attended any courses on import/export procedures? Yes No

Are you aware of the Community Customs Code obligations with regards to representative on behalf of third parties? Yes No

Would you require more than one user login name? Yes No

Authorisation to act as a Customs representative does not entitle you to load/unload goods in a Customs controlled area on behalf of third parties.

USER DETAILS

FOR OFFICIAL USE

User Name

User 1

Name and Surname: _____

ID Card No: _____ Signature: _____

User 2

Name and Surname: _____

ID Card No: _____ Signature: _____

Signature..... Date..... " " .

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Passed by the House of Representatives at Sitting No. 333 of the
14th April, 2025.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Clerk of the House of Representatives