I assent.

(L.S.) **MYRIAM SPITERI DEBONO**
President

10th March, 2026

ACT No. III of 2026

AN ACT to implement Budget Measures for the Financial Year 2026 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

1. The short title of this Act is the Budget Measures Implementation Act, 2026. Short title.

PART I
PRELIMINARY

2. The provisions of this Part shall be deemed to have come into force on the 1st January, 2026. Date of coming into force of this Part.

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. Interpretation. Cap. 601.

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 nine hundred million euro (€1,900,000,000). Authority to raise loan.

(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. Cap. 575.

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

(a) meeting excess expenditure over revenue incurred in the Consolidated Fund for the year 2026;

(b) redeeming registered stocks and debt instruments which shall be due for redemption during the year 2026;

(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 conformity with Government's debt management policies.

PART II
AMENDMENTS TO THE CIVIL CODE

Amendments to the Civil Code. Cap. 16.

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

Addition of a new article to the Code.

7. Immediately after article 1178 of the Code in the section entitled "OF TENDER OF PAYMENT AND OF DEPOSIT" in Sub-Title V of Title IV of Part II of Book Second, there shall be added the following article:

"Deposit of money due where a judgment orders payment to multiple creditors.

1178A.(1) Notwithstanding the other provisions of this Sub-Title or of any other law, where a final judgment is given by a court ordering the payment of a sum of money to more than one person, without specifically determining what sum of the total sum awarded is to be paid to each person, and the judgment creditors are not joint and several creditors, the debtor who has been so ordered to pay the sum may free himself from such obligation and shall be exempt from the payment of any further interest upon the sum ordered to be paid in the judgment as from the date of deposit in court of the sum due by means of a lodgement schedule if the following conditions are satisfied:

(i) within three (3) months from the date of the judgment, the judgment creditors do not, on their own initiative and without the need for any request to be made to them, give joint instructions to the debtor or debtors, as the case may be, by means of a judicial letter, as to how the sum adjudicated by the court is to be divided amongst them and in the said judicial letter they shall also give the debtor specific instructions on the manner in which the sum due is to be paid which shall include all information necessary to enable such payment to be made; and

(ii) after the lapse of the aforesaid period of three (3) months, the debtor deposits the sum due or, subject to sub-article (4) any part thereof in respect of which he has not been given instructions as provided in paragraph (i). The deposit shall be at the expense of the debtor.

(2) The lodgement schedule shall in all cases be filed in the First Hall Civil Court except in cases where the sum deposited falls within the competence of the Court of Magistrates, in which case such lodgement schedule shall be filed in the Court of Magistrates.

(3) Where there is more than one person entitled to the sum ordered to be paid in the judgment, it shall be sufficient for the debtor to serve the lodgement schedule upon at least one of the judgment creditors and upon any one of the advocates or legal procurators who represented any of the judgment creditors in the cause at the time of the judgment and to cause the publication of such lodgement schedule in the Government Gazette and in two daily newspapers, one of which shall be in the Maltese language and the other in the English language.

(4) Without prejudice to the generality of this article, a deposit made for the purposes of this article may not be impugned on any of the grounds provided in articles 1173 and 1175 or on the basis of a defect of form, death of a party or the lack of deposit of any interest on the sum adjudicated or of costs due according to the judgment:

Provided that the rights of the judgment creditors in respect of any sum not included in the deposit shall not be prejudiced by reason of that exclusion.

(5) Where the instructions provided for in sub-article (1)(i) are not given by all the judgment creditors the debtor may elect either to avail himself of the provisions of this article only in respect of those creditors who have not given such instructions or in respect of all judgment creditors or, of some of them.

(6) Any one of the judgment creditors may, at any time and without the consent of the other judgment creditors being required, file an application to the court for the withdrawal of his share of the sum deposited upon the court being satisfied of his share.

(7) This article shall apply in respect of all judgments even if delivered before the coming into force thereof, sohowever that in respect of judgments delivered before the coming into force of this article, the period of three (3) months provided in sub-article (1)(i) and (ii) shall commence to run from the day immediately after the day of the coming into force of this article.".

PART III
AMENDMENTS TO THE CUSTOMS ORDINANCE

Amendments to the Customs Ordinance. Cap. 37.

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

Amendment of article 70C of the Ordinance.

9. In article 70C of the Ordinance immediately after sub-article (2) thereof there shall be added the following new sub-articles:

"(3) Any person, if requested by the Commissioner, shall provide to the Commissioner any information required to ensure that the provisions of this Ordinance, regulations and any other law relating to customs where the Commissioner is empowered to act, are being complied with.

(4) Any person who fails to provide the information requested by the Commissioner or knowingly provides information in accordance with this article which is false or incorrect shall be guilty of an offence under this Ordinance and shall be subject upon conviction to a fine (*multa*) of not less than two hundred and fifty euro (€250) but not exceeding two thousand and five hundred euro (€2,500), and one-third (1/3) of such amount shall be considered as a civil debt owed and payable to the Department of Customs, or to both such fine (*multa*) and imprisonment for a term not exceeding three (3) years:

Provided that in addition to any punishment to which the person convicted of an offence may be sentenced, the Court shall order the offender to provide the information requested by the Commissioner within the period determined by the Court.".

Substitution of article 72 of the Ordinance.

10. Article 72 of the Ordinance shall be substituted by the following new article:

"Procedure when goods are withheld.

72. (1) Whenever goods are withheld under this Ordinance, the official who withholds the said goods shall issue a receipt for the withheld goods to the person from whom the objects were taken or otherwise the receipt for the withheld goods shall be affixed to the place from where the goods were withheld.

(2) Where within a period of ninety (90) working days from when the goods were withheld, the Commissioner decides that the goods are not subject to seizure or if he fails to take a decision regarding such goods, the Commissioner shall immediately return the withheld goods to the person from whom they were withheld.

(3) Where it is decided that the goods are subject to seizure, the Commissioner or the responsible official shall issue a note of seizure specifying the reason for the forfeiture within ninety (90) working days from when the goods are withheld, to any person who the Commissioner or the responsible official deem, was at the time that the seizure was made the owner of the withheld goods, if known.

(4) The seizure note shall be accompanied by a copy of this article and it shall be deemed to have been duly given to the person concerned:

(a) when it is delivered to such person personally, if known; or

(b) when it is addressed to such person and is sent to him by registered mail or left at the last known address of residence or place of business of that person, or in the case of a body corporate at its registered or main office and in this case the date of the seizure note shall be the date when the registered post is delivered; or

(c) where such person does not have a known address in Malta or Gozo, when a notice is published in the Gazette declaring that the seizure note has been issued. The date of the seizure note in this case shall be the date of publication of the notice in the Gazette.

(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 notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to request that they are returned, and within thirty (30) days from such notice, institutes the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have twenty (20) days from service 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 objects shall be deemed to have been 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 by 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 such goods shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any goods which are illegal or prohibited by any law and to the confiscation of any restricted goods, unless such restrictions were observed.

(6) When any seized goods in accordance with this article is a ship or is of a perishable nature or is, in the opinion of the Commissioner, likely to suffer substantial loss of value by the lapse of time, or is a live animal, the said good may, by order of the Commissioner, be sold immediately, and the proceeds thereof be retained to make good for any claim that may be legally made in respect thereof and for the purpose of any proceedings instituted under this Ordinance in respect of the seized goods, such proceeds shall represent and substitute the said seized goods.

(7) Where a seizure made in accordance with this article is contested in accordance with sub-article (5), the Commissioner may at any time, if he deems fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver any object seized to any claimant upon paying to the Commissioner such sum as the Commissioner deems adequate, and as long as it does not exceed such sum which in the opinion of the Commissioner represents the value of the object, including any duty and tax which are still due on it, or upon the claimant giving such bank guarantee that is acceptable to the Commissioner for the payment of such sum. Such sum or such guarantee, as the case may be, shall be retained to make good for any claim that may be legally made in respect thereof and shall, for the purpose of any proceedings taken under this Ordinance in respect of the seized goods, represent and substitute the said seized goods.".

11. Article 73 of the Ordinance shall be substituted by the following new article:

Substitution of article 73 of the Ordinance.

"Special procedures when goods are seized.

73. (1) Any person may file an appeal before the Administrative Review Tribunal in cases referred to in article 72 and related to, as a consequence of, or incidental to the seizure of any goods in accordance with the provisions of this Ordinance.

(2) The application shall, under pain of nullity, state clearly and concisely the nature of the contestation, the facts out of which the contestation arises, the reasons on the basis of which such contestation should be upheld, and the claim for the release of the seized goods.

(3) The applicant shall attach to the application all such documents in support of his claim and shall specify in his application the list of witnesses that he intends to produce stating in respect of each, the proof which he intends to produce in front of the Tribunal.

(4) The date of the first hearing shall not be later than thirty (30) days from the date on which the application was filed.

(5) The application and the notice of the date appointed for hearing shall be served on the Commissioner without delay and the said Commissioner shall file his reply thereto within twenty (20) days following the date of service of the application.

(6) The Commissioner shall, in his reply, state clearly and concisely whether he agrees with the facts established in the application and the reasons on the basis of which he objects to the claim. He shall also indicate in his reply the list of the witnesses to be heard before the Administrative Review Tribunal and shall attach thereto all the documents in support thereof.

(7) On the day appointed for the hearing of the application, the Administrative Review Tribunal shall consider the points of fact and law that may be determined only from the application, the reply, the documents filed by either of the parties, or from the evidence specified by either of the parties in the application or reply, as the case may be, or from the oral pleadings of either of the parties.

(8) The Administrative Review Tribunal shall hear the application expeditiously.

Cap. 12.

(9) Saving the preceding provisions of this article, the provisions of the Code of Organization and Civil Procedure shall apply in relation to any such application or reply.".

Addition of new article to the Ordinance.

12. Immediately after article 92 of the Ordinance there shall be added the following new article:

"Protection provided by the Holders of Public Office and Public Entities (Responsibility) Act.
Cap. 652.

93. The Commissioner or any Customs official and, or any Police officer shall be afforded the same protection in relation to judicial proceedings in accordance with the Holders of Public Office and Public Entities (Responsibility) Act.".

PART IV
AMENDMENTS TO THE INCOME TAX ACT

13. (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".

Amendments to the Income Tax Act.
Cap. 123.

(2) (a) Article 14 of this Act shall be applicable from the year of assessment 2026; and

(b) articles 15, 16, 17, 18 and 19 of this Act shall be applicable from the year of assessment 2027.

14. In sub-article (1) of article 2 of the principal Act in the definition "company" immediately after the words "(3) any European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations;" there shall be added the following words:

Amendment of article 2 of the principal Act.

"(4) any Special Limited Partnership Fund established in accordance with the Investment Services Act (Special Limited Partnerships Funds) Regulations;".

S.L. 370.53.

15. Article 12(1)(c)(iii)(C)(b) of the principal Act shall be amended as follows:

Amendment of article 12 of the principal Act.

(a) in sub-paragraph (ii) thereof the words "article 56(1)(b)" shall be substituted by the words "article 56(1)(b)(i)";

(b) in sub-paragraph (iii) thereof the words "under the last proviso to article 56(1)(b)" shall be substituted by the words "under article 56(1)(b)(ii), (iv) and (v)".

16. Immediately after paragraph (h) 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.

"(ha) (i) any expenditure incurred, at one hundred and seventy-five per cent (175%) of the actual amount of such expenditure, on research, development and innovation activities by a person engaged in any trade, business, profession or vocation and proved to the satisfaction of the Commissioner to have been incurred for the use and benefit of the trade, business, profession or vocation:

Provided that any such expenditure of a capital nature, unless it is an expenditure in respect of which a deduction is allowable under paragraphs (f) and (j), shall be spread equally over the year in which it has been incurred and the five (5) subsequent years:

Provided further that no deduction shall be allowed under the provisions of this paragraph where such expenditure relates to plant or machinery or premises, in respect of which any deduction is allowed in accordance with paragraphs (f) and (j);

(ii) this paragraph shall apply from such date as may be provided by the Minister responsible for finance by notice in the Gazette;

(iii) the Minister responsible for finance may by rules define the activities that constitute research, development and innovation for the purposes of this paragraph as well as prescribe such other conditions as may be applicable to this paragraph;".

Amendment of article 14D of the principal Act.

17. In paragraph (b) of article 14D of the principal Act the words "two thousand five hundred euro (€2,500)" shall be substituted by the words "four thousand five hundred euro (€4,500)".

Amendment of article 49A of the principal Act.

18. In paragraph (b) of sub-article (5) of article 49A of the principal Act the words "in terms of article 56(1)(b)(i)" shall be substituted by the words "in accordance with the provisions of article 56(1)(b) that are applicable to the chargeable income of the said spouse".

Amendment of article 56 of the principal Act.

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

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

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

"(a) in the case of a married couple resident in Malta in the year immediately preceding the year of assessment and to whom article 49 applies, saving where an election has been made for a separate return for the purposes of article 49A or where the responsible spouse has opted for a separate computation for the purposes of article 50:

(i) where the provisions of subparagraphs (ii) and (iii) do not apply, the tax shall be determined as follows:

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

(b) 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;

(c) 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;

(d) 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) subject to sub-paragraph (iii) where, in the year immediately preceding the year of assessment:

(A) the married couple maintained under its custody a child who was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment; and

(B) at least one of the spouses was a national of a European Union or European Economic Area Member State (EEA) or had a long-term resident status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations; and

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(C) in the case where none of the spouses was a national of a European Union or European Economic Area (EEA) Member State, the said child was born in Malta and was resident in Malta,

the tax shall be determined as follows:

(a) where the chargeable income does not exceed €17,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €17,500 but is less than €26,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,625 from the result;

(c) where the chargeable income exceeds €26,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €5,275 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €11,275 from the result;

(iii) where in the year immediately preceding the year of assessment:

(A) the married couple maintained under its custody at least two (2) children each of whom was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment; and

(B) at least one (1) of the spouses was a national of a European Union or European Economic Area (EEA) Member State or had a long-term resident status in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations; and

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(C) in the case where none of the spouses was a national of a European Union or European Economic Area (EEA) Member State, the children so maintained were born in Malta and were resident in Malta,

the tax shall be determined as follows:

(a) where the chargeable income does not exceed €22,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €22,500 but is less than €32,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €3,375 from the result;

(c) where the chargeable income exceeds €32,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €6,575 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €12,575 from the result:

Provided that an individual who is a national of a European Union or European Economic Area (EEA) Member State may qualify for the rates specified in sub-paragraphs (i) or (ii) or (iii) even where his spouse is not resident in Malta if the other conditions referred to in the relevant sub-paragraph are satisfied and the Commissioner is satisfied that at least ninety per cent (90%) of the couple's world-wide income is derived from Malta;";

(ii) paragraph (b) thereof shall be substituted by the following new paragraph:

"(b) in the case of any other individual resident in Malta in the year immediately preceding the year of assessment, including each spouse where an election has been made for a separate return for the purposes of article 49A or where the responsible spouse has opted for a separate computation for the purposes of article 50:

(i) where the provisions of the other sub-paragraphs do not apply, the tax shall be determined as follows:

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

(b) 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;

(c) 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;

(d) 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;

(ii) where in the year preceding the year of assessment the said individual was a parent and maintained under his custody a child, or paid maintenance in respect of his child as provided in article 12(1)(t), and such child was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment, then unless the provisions of sub-paragraphs (iii), (iv) or (v) apply to such a parent, the tax shall be determined as follows:

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

(b) 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;

(c) 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;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €9,700 from the result;

(iii) where in the year immediately preceding the year of assessment the said individual was unmarried or a widower, or was a spouse separated *de jure* or *de facto*, or was divorced, and the said individual:

(A) wholly maintained under his sole custody a child who was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment or serving an apprenticeship with a view to qualifying in a trade or profession, or who was incapacitated by infirmity from maintaining himself, and who, in any case, was not in receipt of income, in his own right, in excess of three thousand and four hundred euro (€3,400); and

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(B) where a children's allowance is payable in respect of that child under the Social Security Act was recognised by the Director General (Social Security) as the sole beneficiary of the children's allowance payable in respect of the said child; and

(C) was not in receipt of any financial assistance in respect of the maintenance of the said child from the other parent of the said child; and

(D) was not living or residing at the same house with the other parent of the said child,

the tax shall be determined, unless that individual qualifies for a more beneficial tax rate in accordance with sub-paragraphs (iv) or (v), in accordance with the table set out in paragraph (a)(i);

(iv) subject to sub-paragraph (v) where, in the year immediately preceding the year of assessment:

(A) the said individual:

(a) maintained under his custody a child who is his child or a child of his spouse or a child of a person who is that individual's cohabitant as certified by a certificate of cohabitation issued in accordance with the Cohabitation Act; or

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(b) paid maintenance as provided in article 12(1)(t) in respect of his child; and

(B) the said individual or his spouse was a national of a European Union or European Economic Area (EEA) Member State or had the status of a long-term resident in accordance with the Status of Long-term Residents (Third Country Nationals) Regulations; and

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(C) the said child was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment; and

(D) in the case where neither the said individual nor his spouse was a national of a European Union or European Economic Area (EEA) Member State, the said child was born in Malta and was resident in Malta,

the tax shall be determined as follows:

(a) where the chargeable income does not exceed €14,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €14,500 but is less than €21,000, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,175 from the result;

(c) where the chargeable income exceeds €21,000 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €4,275 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €10,270 from the result;

(v) where in the year immediately preceding the year of assessment:

(A) the said individual:

(a) maintained under his custody at least two (2) children each of whom is his child or a child of his spouse or a child of a person who is that individual's cohabitant as certified by a certificate of cohabitation issued in accordance with the Cohabitation Act; or

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(b) paid maintenance as provided in article 12(1)(t) in respect of at least two (2) children who are his children; or

(c) satisfied the condition in clause A(a) in respect of one (1) child and satisfied the condition in clause A(b) in respect of another child; and

(B) the said individual or his spouse was a national of a European Union or European Economic Area (EEA) Member State or had a long-term resident status in accordance with the Status of Long-Term Residents (Third Country Nationals) Regulations; and

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(C) each of the said two (2) children was not over eighteen (18) years of age, or not over twenty-three (23) years of age if receiving full-time education at any university, college or other educational establishment; and

(D) in the case where neither the said individual nor his spouse was a national of a European Union or European Economic Area (EEA) Member State, the said two (2) children were born in Malta and were resident in Malta,

the tax shall be determined as follows:

(a) where the chargeable income does not exceed €18,500, the tax shall be determined by multiplying the chargeable income by 0%;

(b) where the chargeable income exceeds €18,500 but is less than €25,500, the tax shall be determined by multiplying the chargeable income by 15% and then subtracting €2,775 from the result;

(c) where the chargeable income exceeds €25,500 but is less than €60,000, the tax shall be determined by multiplying the chargeable income by 25% and then subtracting €5,325 from the result;

(d) where the chargeable income exceeds €60,000, the tax shall be determined by multiplying the chargeable income by 35% and then subtracting €11,325 from the result.";

(b) sub-article (26) thereof shall be amended as follows:

(i) in the definition "licensed coach" the words "a club or team registered with the Council" shall be substituted by the words "a club or team registered with, or recognised by the Council";

(ii) in the definition "registered player or athlete" the words "a club or team registered with the Council" shall be substituted by the words "a club or team registered with, or recognised by the Council".

PART V
AMENDMENTS TO THE SOCIAL SECURITY ACT

Amendments to the Social Security Act. Cap. 318.

20. 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.

21. In sub-article (1) of article 2 of the principal Act, in the definition "Director", including the proviso thereto, the words "Commissioner for Inland Revenue", wherever they occur, shall be substituted by the words "Commissioner for Tax and Customs".

22. In article 11 of the principal Act the words "at the Department of Inland Revenue" shall be substituted by the words "at the Malta Tax and Customs Administration".

Amendment of article 11 of the principal Act.

23. Immediately after sub-article (6) of article 23 of the principal Act there shall be added the following new sub-article:

Amendment of article 23 of the principal Act.

"(7) With effect from 1st January 2026, a person who reached the age of sixty-five (65) years and is benefitting from a Supplementary Allowance in accordance with the provisions of article 73, shall be eligible for the Free Medical Aid without the need to satisfy the means test according to the provisions of Part III of the Second Schedule.".

24. Paragraph (d) of sub-article (1) of article 26 of the principal Act shall be amended as follows:

Amendment of article 26 of the principal Act.

(a) immediately after the first proviso thereof there shall be added the following new proviso:

"Provided further that with effect from 3rd January 2026, a person who is awarded the highest impairment rating, in accordance with the Impairment Tables Regulations by the medical panel appointed under article 106, shall be entitled to a rate equivalent to the two thirds pension in accordance with the contribution conditions as referred to in the provisions of this Act and if the entitlement is more advantageous:";

S.L. 318.21.

(b) in the third proviso thereof the words "the Twelfth Schedule." shall be substituted by the words "the Twelfth Schedule:" and immediately thereafter there shall be added the following new proviso:

"Provided further that with effect from 1st January 2026, in the case of a person who is certified to be suffering from the bi-polar condition, depression by psychosis or acute depression, and if the person who is suffering from such a condition proves to the satisfaction of the Director that he has been undergoing regular treatment for such a condition for at least three (3) years and that, within the three (3) months immediately prior to his claim, his condition had been evaluated by a psychiatrist who is, or was a consultant psychiatrist in Government employment and certified by the said psychiatrist to be suffering from such condition, and the contribution conditions as provided in article 17 are satisfied, shall be entitled to the full rate of an Invalidity

Pension, an Increased Invalidity Pension, or a National Minimum Pension, as the case may be, in accordance with the Twelfth Schedule and may participate in insurable employment on part-time basis as advised by the psychiatrist and confirmed by the medical panel appointed in accordance with article 106.".

Amendment of article 31 of the principal Act.

25. Paragraph (b) of article 31 of the principal Act shall be substituted by the following new paragraph:

"(b) the applicable additional allowance in accordance with the provisions of the Twelfth Schedule and the child or children of the widow or widower concerned have not yet reached the age of twenty-three (23); sohowever that where a widow or widower is entitled to an increase in their pension rate in accordance with this paragraph such widow or widower shall not be entitled to the increase referred to in paragraph (a).".

Amendment of article 85 of the principal Act.

26. Immediately after the third proviso to sub-article (9) of article 85 of the principal Act there shall be added the following new proviso:

"Provided further that subject to the provisions of this Act, with effect from 1st January 2026, it shall be the right of a parent to be paid a one-time child birth or adoption bonus of one thousand euro (€1,000) upon the registration in the Public Registry of the birth of the first child or an adoption, a one-time bonus of one thousand and five hundred euro (€1,500) for the second birth or subsequent adoption registered at the Public Registry, and a one-time bonus of two thousand euro (€2,000) for every subsequent birth or the adoption of subsequent children of that parent registered at the Public Registry:".

Amendment of article 116 of the principal Act.

27. Article 116 of the principal Act shall be amended as follows:

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

(i) immediately after the words "shall be due and payable to the Director:" there shall be added the following new proviso:

"Provided that as from 1st January 2026 the further contribution referred to in paragraphs (c) and (d) of this sub-article shall be substituted by interest per month as provided for in article 44(2A) of the Income Tax Management Act and the Income Tax (Rate of Interest) Rules, of the total difference obtaining from the rate at which such contributions were paid and the applicable rate due at the time when such contributions were due in accordance with the provisions of this Act:";

Cap. 372.

S.L. 372.28.

(ii) in the current proviso thereto, the words "Provided that" shall be substituted by the words "Provided further that";

(b) sub-article (5) thereof shall be amended as follows:

(i) the first proviso thereof shall be substituted by the following new proviso:

"Provided that in the case of a person born on or after 1st January 1962, any contribution payable in terms of this article shall be subject to interest per month as provided for in article 44(2A) of the Income Tax Management Act and the Income Tax (Rate of Interest) Rules:";

Cap. 372.

S.L. 372.28.

(ii) the fourth proviso thereof shall be substituted by the following new proviso:

"Provided further that such option may also be granted to a person who has attained the age of fifty-nine (59) years and is in receipt of an Invalidity Pension in accordance with the provisions of article 26, or is in receipt of a Carers Allowance, Increased Carers Allowance or Carers Grant in accordance with the provisions of article 68 when the claim is made:";

(iii) immediately after the fourth proviso thereof, as substituted, there shall be added the following new proviso:

"Provided further that such option may also be granted to a person who has attained the age of fifty-nine (59) years but has not yet reached the age of sixty-five (65) years who is not engaged in insurable employment or self-occupation, if by virtue of such payment of contributions such person has a minimum of ten (10) years paid contributions to qualify for a pension in accordance with the provisions of this Act:".

Amendment of article 116B of the principal Act.

28. In sub-articles (1) and (2) of article 116B of the principal Act the words "Commissioner for Inland Revenue" shall be substituted by the words "Commissioner for Tax and Customs".

Amendment of article 132 of the principal Act.

29. In sub-article (1) of article 132 of the principal Act the words "Commissioner for Inland Revenue" shall be substituted by the words "Commissioner for Tax and Customs".

Amendment of the Eleventh Schedule to the principal Act.

30. Immediately after paragraph (e) of the proviso to item 2 of the Eleventh Schedule to the principal Act there shall be added the following new paragraph:

"(ea) with effect from the 1st January 2026, the provisions of paragraphs (d) and (e) shall also apply to a person born on or after 1st January 1962;".

Amendment of the Thirteenth Schedule to the principal Act.

31. In the fourth proviso to paragraph (a) of item (7) of the Thirteenth Schedule to the principal Act the words "the sum of €23,500." shall be substituted by the words "the sum of €23,500:" and immediately thereafter there shall be added the following new proviso:

"Provided further that notwithstanding the provisions of this item, in the case of a person born on, or before 31st of December 1961, on the basis of the fact that the maximum pensionable income of such a person shall increase gradually to reach the maximum pensionable income of a person born on, or after 1st of January 1962, with effect from 1st of January 2026 the pensionable income of a person born on, or before the 31st of December 1961 shall not exceed the sum of €25,500.".

Substitution of the Fifteenth Schedule to the principal Act.

32. The Fifteenth Schedule to the principal Act shall be substituted by the following new Schedule:

"**FIFTEENTH SCHEDULE**

(Article 27)

Qualifying percentages for the payment of disability assistances

Disability Benefit
30% to 44.99%
Disability Assistance
From 45% to 59.99%
Severe Disability Assistance
From 60% to 74.99%

Increased Severe Disability Assistance
Not less than 75%
Assistance for the Visually Impaired
Not less than 50%".

PART VI
AMENDMENTS TO THE MOTOR VEHICLES REGISTRATION AND LICENSING ACT

33. (1) 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".

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

(2) The provisions of this Part shall be deemed to have come into force on the 1st January, 2026.

34. Sub-article (4) of article 8 of the principal Act shall be substituted by the following new sub-article:

Amendment of article 8 of the principal Act.

"(4) M1 motor vehicles with CO_2 emission levels equal to, or higher than two-hundred (200) according to NEDC standard or two-hundred and twenty (220) or higher according to WLTP standard, and having an emission level equivalent to the latest European Standard or latest European Standard minus one or latest European Standard minus two, and motor cycles with an engine capacity equal to, or higher than eight-hundred and one (801cc) which are to be registered for the first time, or are already registered as racing vehicles with the Authority in accordance with this Act, may be registered to be used on the road in Malta solely and exclusively on Fridays as from 18.00 onwards, Saturdays, Sundays, national holidays and other public holidays:

Provided that registration tax on the said M1 motor vehicles and motorcycles shall be charged at the rate established in the Second Schedule.".

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

Amendment of article 21 of the principal Act.

(a) sub-article (4) thereof shall be substituted by the following new sub-article:

"(4) When a new motor vehicle is imported or brought in permanently by a person for his own personal use, the application for the registration of the said motor vehicle together with the required documents shall be submitted to the Authority within thirty days (30) following the motor vehicle's arrival in Malta.";

(b) immediately after sub-article (4) thereof, as substituted, there shall be added the following new sub-articles:

"(4a) When a person, for unjustified reasons, fails to comply with the provisions of sub-article (4), he shall be liable to an administrative penalty of thirty euro (€30) for each day that the vehicle remains not registered on the expiry of the said thirty (30) days:

Provided that when a person appeals in accordance with article 11A or any regulations made under this Act, the said application and documentation shall be submitted within twenty (20) days from the decision of the Tribunal:

Provided further that where a person applies for an exemption under article 19, that person shall submit the said application for registration and the documentation accompanying it within twenty (20) days from the notification of the decision relating to the application for the said exemption.

(4b) The administrative penalty established in sub-article (4a) shall not apply when the vehicle is an agricultural tractor or a vehicle registered under Category F of the First Schedule.".

Amendment of the First Schedule to the principal Act.

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

(a) the heading of Category C thereof shall be substituted by the following new heading:

"Category C: Vintage Category N vehicles for private use, special purpose vehicles and tractor units";

(b) the heading of Category D thereof shall be substituted by the following new heading:

"Category D: Agricultural tractors Category T that are supplimented by an 'a' index";

(c) immediately after Category F thereof there shall be added the following new category:

"Category G: Mobile cranes with a lifting capacity exceeding 50 tonnes:

Mobile cranes with a lifting capacity exceeding 50 tonnes…….…...	0%".

37. Category C of the Second Schedule to the principal Act shall be substituted by the following new category:

Amendment of the Second Schedule to the principal Act.

"Category C: Motor cycles, Motor Tricycles and Category T L5e vehicles:

Motor Cycles and Motor Tricycles Engine capacity	
Not exceeding 350cc	0%
Exceeding 350cc but not exceeding 500cc	cc x RV x 0.033%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.034%
Exceeding 800cc	cc x RV x 0.035%
Battery electric motor cycle	0%

".

38. The Fourth Schedule to the principal Act shall be amended as follows:

Amendment of the Fourth Schedule to the principal Act.

(a) in item 1A thereof the words "Annual Circulation Licence fees for M1 motor vehicles registered on the 1st January, 2009 and thereafter (excluding those in item 6), and motor vehicles for hire and light passenger transport vehicles, registered prior to the 1st January, 2010." shall be substituted by the words "Annual circulation licence fees for M1 motor vehicles, caravans and motor homes registered on the 1st January, 2009 and thereafter, excluding those referred to in item 6, caravans and motor homes, and motor vehicles for hire and light passenger transport vehicles registered before the 1st January, 2010.";

(b) in item 2 thereof the words "M1 motor vehicles registered in Malta" shall be substituted by the words "M1 motor vehicles, caravans and motor-homes registered in Malta";

(c) item 3 thereof shall be substituted by the following new item:

"Annual circulation licence fees for motor cycles, L5e and quad bikes L7e, including Categories T1b, T2b, T3b, T4b and T5b registered on the 1st January, 2009 and thereafter:

Year	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14+
Engine Capacity	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**	**€**
Not exceeding 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
50cc but not exceeding 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
125cc but not exceeding 350cc	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
351cc but not exceeding 500cc	70	70	70	70	70	77	85	93	102	113	124	136	150	165	182
500cc but not exceeding 800cc	70	70	70	70	70	83	91	100	110	121	133	146	161	177	195
Exceeding 800cc	80	80	80	80	80	88	97	106	117	129	142	156	171	189	207
Quad bikes including Categories L7e, T1b, T2b, T3b, T4b and T5b	100	100	100	100	100	110	121	133	146	161	177	195	214	236	259

".

(d) item 4 thereof shall be substituted by the following new item:

"4. Annual circulation licence fees for motor cycles and quad bikes L7e, including Categories T1b, T2b, T3b, T4b and T5b registered before the 1st January, 2009

Year	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Engine Capacity	€	€	€	€	€	€	€	€	€	€	€	€	€
Not exceeding 50cc	10	10	10	10	10	10	10	10	10	10	10	10	10
Exceeding 50cc but not exceeding 125cc	10	10	10	10	10	10	10	10	10	10	10	10	10

Exceeding 125cc but not exceeding 350cc	25	25	25	25	25	25	25	25	25	25	25	25	25
Exceeding 350cc but not exceeding 500cc	58	58	58	58	58	58	58	64	65	66	67	68	69
Exceeding 500cc but not exceeding 800cc	60	60	60	60	60	60	60	66	67	68	69	70	71
Exceeding 800cc	62	62	62	62	62	62	62	68	69	70	71	72	73
Battery/electric Motorcycle	0	0	0	0	0	0	10	10	10	10	10	10	10
Quad bikes L7e including Categories T1b, T2b, T3b, T4b and T5b	75	75	75	75	75	75	75	83	84	85	86	88	89

Year	**13**	**14**	**15**	**16**	**17**	**18**	**19+**
Engine Capacity	**€**	**€**	**€**	**€**	**€**	**€**	**€**
Not exceeding 50cc	10	10	10	10	10	10	10
Exceeding 50cc but not exceeding 125cc	10	10	10	10	10	10	10
Exceeding 125cc but not exceeding 350cc	25	25	25	25	25	25	25
Exceeding 350cc but not exceeding 500cc	70	71	72	73	74	75	76
Exceeding 500cc but not exceeding 800cc	72	73	74	75	77	78	79
Exceeding 800cc	75	76	77	78	79	80	82
Battery/electric Motorcycle	10	10	10	10	10	10	10
Quad bikes L7e including Categories T1b, T2b, T3b, T4b and T5b	90	92	93	94	96	97	99

";

(e) immediately after item 13 thereof there shall be added the following new item:

"14. Annual circulation license fees for caravans and motor homes registered with the Authority on, or subsequently the 1st January, 2009 shall be specified under item 2.".

PART VII
AMENDMENTS TO THE INCOME TAX MANAGEMENT ACT

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

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

Amendment of article 28 of the principal Act.

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

"Signature of notices.

(1) Every notice which shall be given by the Commissioner under the Income Tax Acts shall be signed by the Commissioner or by a person appointed by him from time to time for such purpose, and every such notice, including a receipt for payment of tax, shall be valid if the signature of the Commissioner or of such person is duly printed, stamped or written thereon:

Provided that any notice in writing under the provisions of the Income Tax Acts to any person requiring him to furnish information to the Commissioner, or any other notice under the Income Tax Acts requiring the attendance of any person or witness before the Commissioner shall be personally signed by the Commissioner or by any person duly authorised by him:

Provided further that any notice given electronically by the Commissioner shall not require to be signed and shall be valid if it is:

(a) made available to that person through the web portal designated by the Commissioner for this purpose; or

(b) sent to that person from any electronic address belonging to the Commissioner, including generic electronic addresses, or belonging to a person authorised by the Commissioner.".

Amendment of article 29 of the principal Act.

41. Sub-article (1) of article 29 of the principal Act shall be substituted by the following new sub-article:

"Service of notices.

(1) Notice may be served on a person either personally or by electronic means to his email address as provided to the Commissioner or made available to that person through the web portal designated by the Commissioner for that purpose or by being sent by post to his last known business or private address, and shall in the latter case, unless the contrary be proven, be deemed to have been served, in the case of persons resident in Malta, on the third (3rd) day following the day of postage, and in the case of persons not resident in Malta, the day subsequent to the day on which the notice would have been received in the ordinary course by post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted:

Provided that where such notice is not served because the person could not be found or for other reasons attributable to him and the Commissioner publishes a notice on the web portal designated for that purpose or publishes a notice in the Gazette and in one (1) or more daily newspapers, stating that a notice has been given and may be collected from the location indicated by the Commissioner, then such notice shall be deemed to have been duly served.".

42. In sub-article (2A) of article 31 of the principal Act the words "within five years" shall be substituted by the words "within ten (10) years".

Amendment of article 31 of the principal Act.

PART VIII
AMENDMENTS TO THE EXCISE DUTY ACT

43. This Part amends the Excise Duty Act and shall be read and construed as one with the Excise Duty Act, hereinafter in this Part referred to as the "principal Act".

Amendments to the Excise Duty Act.
Cap. 382.

(2) The provisions of this Part shall come into force on 1st April 2026.

44. In the principal Act the following words shall be substituted as follows:

General amendment to the principal Act.

(a) the words "band or stamp" shall be substituted, wherever they occur, by the words "excise stamp";

(b) the words "bands or stamps" shall be substituted, wherever they occur, by the words "excise stamps";

(c) in the Maltese version only, the words "faxxa", "faxxa jew bolla" or "faxxa jew bolla tas-sisa" shall be substituted, wherever they occur, by the words "bolla tas-sisa";

(d) in the Maltese version only, the words "faxex" and "faxex ta’ dazju tas-sisa" shall be substituted, wherever they occur, by the words "bolol tas-sisa";

(e) in the Maltese version only, the word "sigarrett" shall be substituted, wherever it occurs, by the word ""sigarett";

(f) in the Maltese version only, the word "sigarretti" shall be substituted, wherever it occurs, by the word "sigaretti".

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

Amendment of article 2 of the principal Act.

(a) the definition "authorised tax warehouse" shall be deleted and immediately after the definition "authorised and empowered" there shall be added the following new definition:

" "authorised tax warehouse" means a place where excisable goods are produced, processed, held, received or dispatched under duty suspension arrangements by an authorised tax warehouse keeper in the course of his business, subject to certain conditions laid down by the Commissioner;";

(b) immediately after the definition "beer production" there shall be added the following new definition:

" "certified consignee" means a natural or legal person duly registered with the competent authorities of a Member State of destination to receive excisable goods, in the course of his business, which were released for consumption in the territory of one Member State and which are subsequently transferred to the territory of another Member State;";

(c) immediately after the definition "certified consignee" there shall be added the following new definition:

" "certified consignor" means a natural or legal person duly registered with the competent authorities of a Member State of dispatch to send excisable goods, in the course of his business, which were released for consumption in the territory of one Member State and which are subsequently transferred to the territory of another Member State;";

(d) immediately after the definition "the Minister" there shall be added the following new definition:

" "nicotine pouch" means nicotine containing products intended for the intake of nicotine into the human body, for oral application, excluding products for inhalation, and products intended to assist tobacco use cessation classified under HS Code 2404919000;";

(e) the definition "release for consumption" shall be substituted by the following new definition:

" "release for consumption" means:

(a) the release of excisable goods, including irregular release, from a duty suspension arrangement;

(b) the holding of excisable goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of Community law and national legislation;

(c) the production of excisable goods, including irregular production, outside a duty suspension arrangement;

(d) the entry into Malta of excisable goods, including irregular entry into Malta, unless the excisable goods are placed, immediately upon entry, under a duty suspension arrangement;";

(f) immediately after the definition "release for consumption", as added, there shall be added the following new definition:

" "smokeless tobacco product" means a tobacco product not involving a combustion process, including heated tobacco products as defined in regulation 2 of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations and herbal products not involving a combustion process but excluding chewing tobacco, nasal tobacco or tobacco for oral use;".

L.S. 315.10.

Amendment of article 3 of the principal Act.

46. Immediately after sub-article (4) of article 3 of the principal Act there shall be added the following new sub-article:

"(5) (a) Notwithstanding the provisions of sub-article (1) and the rates specified in the Fifth Schedule, no excise duty shall be charged or levied on non-harmonised excisable goods listed in Schedules 5A to 5H of the Fifth Schedule which are imported in consignments, where the intrinsic value thereof does not exceed one hundred and fifty euro (€150), provided that all the following conditions are satisfied:

(i) the consignment is imported by means of postal services or by an authorised courier operator;

(ii) the consignee is a natural person not acting in the course of any business, trade, profession or vocation;

(iii) the goods are intended solely for the private use of the consignee or members of his family and neither the nature and the quantity of the goods nor any document relating thereto indicates any commercial purpose;

(iv) the consignment is of an occasional nature and does not form part of a series of consignments which, taken together, indicate any commercial intent; and

(v) the goods are not subject to any prohibitions or restrictions under European Union law.

(b) For the purposes of paragraph (a):

(i) "intrinsic value" means the value of the goods determined in accordance with the customs valuation rules established in Regulation (EC) No. 1186/2009, excluding the cost of transport and insurance;

(ii) "postal services" or "authorised courier operator" includes any postal service and any private courier authorised to effect the clearance of low-value consignments in Malta;

(iii) compliance with the conditions in paragraph (a) shall be verified by the Commissioner on the basis of the customs declaration, including any simplified declaration, the particulars of the consignee and consignor and such other information or checks as the Commissioner may deem as applicable.

(c) The exemption provided under this sub-article shall be without prejudice to sub-article (4) in respect of small consignments of a non-commercial nature sent by natural persons to other natural persons from any third country.

(d) The Minister may make regulations for the purpose of ensuring the correct implementation of this sub-article, including further conditions, procedures or forms of declaration required for the application of the exemption provided in this sub-article.".

Amendment of article 4 of the principal Act.

47. Sub-article (4) of article 4 of the principal Act shall be deleted.

Amendment of article 16A of the principal Act.

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

(a) sub-article (3) thereof shall be substituted by the following new sub-article:

"(3) If a person commits the irregularity mentioned in article 16(1)(v), the Commissioner may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred euro (€200).";

(b) immediately after sub-article (3) thereof, as substituted, there shall be added the following new sub-articles:

"(4) For the purpose of this article, the signing of this agreement shall also mean that the person is renouncing to any claim that he may have against the Commissioner, State Advocate or Attorney General resulting from the case.

(5) Without prejudice to any other provision in this Act, when the endangered duty in accordance with this Act together with any other duty and tax mentioned in the Customs Ordinance altogether does not exceed one hundred and fifty euro (€150), the provisions of article 63(6) of the Customs Ordinance shall apply.".

Cap. 37.

Amendment of the Second Schedule to the principal Act.

49. In the Second Schedule to the principal Act the following words and figures:

"ETHYL ALCOHOL, excluding Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.14 per % vol. per litre
Spirit based flavoured beverages of an alcoholic content over 1.2% but not exceeding 7%	€0.42 per % vol. per litre"

shall be substituted by the following words and figures:

"ETHYL ALCOHOL	€0.136 per % vol. per litre".

Amendment of the Third Schedule to the principal Act.

50. Item 2 of the Third Schedule to the principal Act shall be substituted by the following new item:

"2. For the purpose of the *ad valorem* duty, the retail price is the price established by the importer or manufacturer or their representative for the retail sale of cigarettes; where no such price has been established the lowest-established local retail price at which cigarettes are sold by retail is to be used.".

Amendment of the Fourth Schedule to the principal Act.

51. In the Fourth Schedule to the Principal Act immediately after the words:

"- Inland Navigation between Malta and Gozo by vessels in line with Port Notice No. TM/PYD/PN/02/2021	0
If used for electric power generation	0"

there shall be added the following new words:

"Fuel oil falling under HS Code 27101962 with density 0.8200 to 0.8900 is to be considered as Gas Oil	€330 per 1000 litres".

Amendment to the Sixth Schedule to the principal Act.

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

(a) Part A thereof shall be amended as follows:

(i) regulation 13 thereof shall be amended as follows:

(ia) in the Maltese version only, the words "*bands jew tags*" shall be substituted by the words "bolli tas-sisa";

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

"(6) (a) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee shall purchase the excise stamp within five (5) working days from when the excisable goods, on which the excise stamps are required to be affixed, enter Malta, except in the case of an excise stamp to be affixed by an authorised tax warehouse keeper.

(b) The excise stamp shall be affixed to the excisable goods by not later than five (5) working days from date when the excise stamp is purchased, except where the excise stamp is to be affixed by an authorised tax warehouse keeper.";

(ic) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) (a) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to purchase the excise stamp within five (5) working days from the date of entry to Malta of the excisable goods on which the stamp shall be affixed, except where the excise stamp shall be affixed by an authorised warehouse keeper, shall on conviction be liable to a fine (*multa*) of one hundred and fifty euro (€150) and the court shall also order the forfeiture of the said excisable goods according to law, as applicable.

(b) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to affix the excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall be liable on conviction to a fine (*multa*) of two hundred euro (€200), and the court shall also order the forfeiture of the excise stamps which were not affixed within the time provided according to law, as applicable. In addition to this, the forfeiture of the excisable goods themselves shall also take place according to law, as applicable.

(c) In the case of an irregularity mentioned in paragraph (a), the Commissioner 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 excisable goods themselves shall be carried out according to law, as applicable.

(d) In the case of an irregularity mentioned in paragraph (b), the Commissioner while forfeiting the excise stamps not affixed within the given time in accordance to law, as applicable, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred and fifty euro (€150). In addition to this, the forfeiture of the excisable goods themselves shall be carried out according to law, as applicable.";

(id) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) (a) Every authorised tax warehouse keeper who takes out from the authorised tax warehouse excisable goods on which the excise stamp has not been affixed according to law, shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) 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 excisable goods themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be affixed to the excisable goods 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 excisable goods themselves shall be carried out according to law, as applicable.";

(ie) sub-regulation (9) thereof shall be substituted by the following new sub-regulation:

"(9) (a) Any person, other than an authorised person, who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the Court shall also order the forfeiture of those excise stamps which had to be affixed to those goods. In addition, the forfeiture of the excisable goods themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting 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 excisable goods themselves shall also take place according to law, as applicable.";

(ii) immediately after regulation 13 thereof, as amended, there shall be added the following new regulations:

"Release of excisable goods by the Commissioner when payment is effected.

13A. The Commissioner shall release the excisable goods if he is satisfied that the amount of excise duty and import duty and any other tax due in relation to excisable goods as provided in this Schedule was paid according to law prior to the initial inspection:

Provided that the provision of this regulation shall apply, *mutatis mutandis,* to all parts of this Schedule.

Release of excisable goods in terms of this Schedule.

13B. Any quantity of excisable goods, released as provided in this Schedule, shall comply with the provisions of the Act and its regulations, as applicable:

Provided that the provision of this regulation shall apply, *mutatis mutandis,* to all parts of this Schedule.";

(iii) regulation 16 thereof shall be substituted by the

following new regulation:

"Statements and payments.

16. (1) The authorised tax warehouse keeper shall provide the Commissioner with a statement on an accounting period of one (1) calendar month and such statement shall be provided to the Commissioner within fifteen (15) days from the expiry of each accounting period being reported upon.

(2) In cases where any person fails to submit the statements within the prescribed period of fifteen (15) days, the Commissioner shall impose an administrative penalty of one hundred euro (€100) per month (1) or part thereof until such statement is submitted, which in any case shall not be later than three (3) months following the lapse of the said prescribed period of fifteen (15) days.

(3) Any person who fails to observe this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) of not more than twenty five thousand euro (€25,000).

(4) In the case of any breach mentioned in sub-regulation (3), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made according to law, as applicable.

(5) (a) The payment of the relative duty indicated in the statements submitted to the Commissioner as prescribed shall be effected by not later than fifteen (15) days from the submission of the statement.

(b) In cases where any person fails to pay the duty within the prescribed term of fifteen (15) days from the submission of the statement, the Commissioner shall impose an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the payment is effected, which in any case shall be not later than three (3) months from the day following the submission of the statement.

(c) Any person who fails to observe the provisions of this regulation shall be guilty of an offence liable upon conviction to the punishment established in the provisions of regulation 16, as applicable.

(d) In the case of any breach mentioned in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose the penalty established in regulation 16. In addition to this, the said payments shall also be required to be made according to law, as applicable.";

(b) Part B thereof shall be amended as follows:

(i) regulation 8 thereof shall be substituted by the following new regulation:

"Tax point.

8. Excise duty on alcohol and alcoholic beverages subject to duty under this Act shall be leviable and shall be assessed at the prevailing rate at such time as they are released for consumption and it shall be paid as provided in regulation 16(2) of Part A.";

(ii) regulation 10 thereof shall be amended as follows:

(ia) sub-regulation (1) thereof shall be substituted by the following new sub-regulation:

"(1) Without prejudice to the provisions of regulation 9(1), the authorised tax warehouse keeper shall submit to the Commissioner a statement as provided in regulation 16(1) of Part A specifying the following, as applicable:

(a) the quantity in litres of spirit produced during the relevant period, specifying the alcoholic strength and type of spirit;

(b) the quantity in litres of alcoholic products produced during the relevant period, specifying type, alcoholic strength and whether derived from dilution, blending or other process;

(c) the yield of each bottling operation for each product, specifying the number of bottles and their capacity;

(d) the quantity in litres of bulk spirits kept in stock, specifying type and strength as at the end of the relevant period;

(e) the quantity in litres of each packaged alcoholic product, kept in stock at the end of the relevant period, specifying the type, strength and package description;

(f) the quantity in litres of products sold or otherwise removed from the authorised tax warehouse during the relevant period, specifying the nature of the transaction;

(g) the quantity in litres of spirits or other alcoholic products introduced into the authorised tax warehouse, indicating the source during the relevant period, and specifying the types and strength;

(h) the quantity of products removed from the authorised tax warehouse during the relevant period, specifying the types and whether released for local consumption, for export or otherwise.";

(ib) sub-regulation (2) thereof shall be deleted;

(iii) regulation 12 thereof shall be amended as follows:

(ia) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The provisions of paragraphs (a) and (b) of regulation 13(6) of Part A of the

Sixth Schedule shall apply *mutatis mutandis*.";

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

"(6) The provisions of paragraphs (a) to (d) of regulation 13(7) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(ic) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) The provisions of paragraphs (a) and (b) of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(id) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) The provisions of paragraphs (a) and (b) of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(iv) regulation 13 thereof shall be substituted by the following new regulation:

"Article 27 *et seq* of the Act.

13. (a) Any quantity of ethyl alcohol, fermented beverages and intermediate products found in the possession of any person in breach of the provisions of regulations 11 or 12, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed time according to law, as applicable, and which is found in the possession of any person in breach of the provisions of regulations 11 or 12 shall be withheld and the provisions of Article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.";

(v) immediately after regulation 13 thereof, as substituted, there shall be added the following new regulation:

"Release of ethyl alcohol, fermented beverages and intermediate products.

13A. The provision of regulations 13A and 13B of Part A of this Schedule shall apply *mutatis mutandis*.";

(c) Part C thereof shall be amended as follows:

(i) regulation 6 thereof shall be amended as follows:

(ia) sub-regulation (1) thereof shall be amended as follows:

- the words "of the packet:" shall be substituted by the words "of the packet."; and

- its proviso shall be deleted;

(ib) in sub-regulation (2) thereof the words "tobacco used for hand rolled cigarettes" shall be substituted by the words "cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes";

(ic) in sub-regulation (3) thereof the words "hand rolling tobacco" shall be substituted by the words "cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes";

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

"(6) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco on which an excise stamp was not affixed according to law shall on conviction be liable to a fine (*multa*) of three hundred euro (€300) 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 said cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be affixed to the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco 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 said cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall also be carried out according to the law, as applicable.";

(ie) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) (a) Excluding persons who are authorised, every person who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the Court shall order the forfeiture of those excise stamps. In addition, the forfeiture of the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner while forfeiting 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 cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall be carried out according to law, as applicable.";

(ii) regulation 7 thereof shall be substituted by the following new regulation:

"Article 27 *et seq* of the Act.

7. (a) Any quantity of cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco found in the possession of any person in breach of the provisions of regulations 5 or 6, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed term according to law as applicable and which are in possession of any person in breach of the provisions of regulations 5 or 6, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.";

(iii) regulation 7A thereof shall be amended as follows:

(ia) sub-regulation (9) thereof shall be substituted by the following new sub-regulation:

"(9) (a) Any person, with the exception of persons who are authorised, who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the court shall order the forfeiture of those excise stamps. In addition, the forfeiture of the water-pipe tobacco itself shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting excise stamps not affixed within the stipulated time 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 water-pipe tobacco itself shall also be carried out according to law, as applicable.";

(ib) sub-regulation (10) thereof shall be substituted by the following new sub-regulation:

"(10) (a) Any quantity whatsoever of water-pipe tobacco which is found in the possession of any person in breach of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed term according to law as applicable and which is in possession of any person in contravention with these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.";

(iv) regulation 8 thereof shall be substituted by the following new regulation:

"Time and manner of payment of duty on cigarettes.

8. Excise duty on cigarettes and tobacco is due when they are offered for local consumption and shall be paid by the authorised tax warehouse keeper as provided in regulation 16(2) of Part A.";

(v) regulation 11A shall be amended as follows:

(ia) in sub-regulation (1) thereof immediately after the words "the Track and Trace System" there shall be added the words "and any other ancillary, additional and, or updated phases of the system";

(ib) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(2) Every tobacco manufacturer and tobacco importer shall:

(a) be a tax warehouse keeper authorised to operate from an authorised tax warehouse or a registered consignee;

(b) be duly registered in the Track and Trace system; and

(c) abide by the rules and practices of the said Track and Trace System and any other ancillary, additional and, or updated phases of the said system.";

(ic) sub-regulation (3) thereof shall be substituted by the following new sub-regulation:

"(3) In the absence of registration or authorisation in accordance with sub-regulation (2), the requirements thereof shall be deemed to be breached.";

(id) immediately after sub-regulation (3) thereof, as substituted, there shall be added the following new sub-regulations:

"(4) Importers, wholesalers and distributors involved in the tobacco products distribution network shall carry out scanning procedures on any goods provided for in regulation 14(5) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations. Any tobacco products found to be in violation of these regulations shall be removed from retail distribution.

S.L. 315.10.

(5) Any tobacco products found in retail outlets which are not compliant with the Track and Trace System procedures, shall be withheld and the provisions of article 27 of the Act shall apply.

(6) Any person who fails to scan tobacco products in compliance with the Track and Trace System procedures according to these regulations, shall be liable on conviction to a penalty of ten euro (€10) per unique identifier, which penalty shall in no case be less than one hundred euro (€100). In addition to the penalty imposed, the court shall order the forfeiture of the tobacco products:

Provided that the phrase "any person," in this sub-regulation shall exclude the operator and, or the licence holder of a retail outlet.

(7) In the case of an irregularity committed by any person in accordance with this regulation, the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act, release the goods and, in cases of tobacco products which, although in breach of the procedure regulating the supply chain, are nevertheless in conformity with regulation 14 (2) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations, impose a penalty of three euro and fifty cents (€3.50) per unique identifier, which penalty shall in no case be less than thirty-five euro (€35):

S.L. 315.10.

Provided that the release of goods shall be subject to the recording of goods in terms of these regulations and in terms of regulation 14(5) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations:

S.L. 315.10.

Provided further that if the provisions of this sub-regulation are applied, there shall be no suspension of licence:

Provided further that the phrase "any person," in this sub-regulation shall exclude the operator and, or the licence holder of a retail outlet.";

(vi) regulation 12 thereof shall be substituted by the following new regulation:

"Records and periodic statements.

12. (1) The authorised tax warehouse keeper of tobacco and tobacco products shall submit to the Commissioner a statement specifying, in respect of the production of each product, during such accounting period as the Commissioner may prescribe in accordance with regulation 16(1) of Part A and there shall be compiled all the information required to be provided, classified separately under leaf tobacco, tobacco substitutes, tobacco imported cut and tobacco imported cut and blended, as follows:

(a) the weight of leaf tobacco, tobacco substitutes and tobacco imported cut or cut and blended but not further manufactured, held by him on the first day of such period at any authorised tax warehouse registered in his name;

(b) the weight of any tobacco as aforesaid acquired by him during each such period, stating from where they were acquired;

(c) the weight of any tobacco as aforesaid sold or otherwise disposed of during such period, and to whom it was sold, or in whose favour it was disposed of;

(d) the quantity of each product manufactured by him during each such period; and

(e) the weight of offcuts resulting from the manufacture of each tobacco product during each such period at any authorised tax warehouse registered in his name.

(2) The said statement shall be submitted to the Commissioner within the prescribed period in accordance with regulation 16(1) of Part A and shall be so compiled as to specify the information required to be furnished, classified separately under leaf tobacco, tobacco substitutes, tobacco imported cut and tobacco imported cut and blended.

(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 twenty-five thousand euro (€25,000).";

(d) Part D thereof shall be amended as follows:

(i) regulation 12 thereof shall be substituted by the following new regulation:

"Statements.

12. (1) The authorised tax warehouse keeper shall submit to the Commissioner a statement as prescribed in regulation 12 of Part A specifying the following details:

(a) the quantity in metric tons of crude oil or gas extracted from any source imported and introduced into the authorised tax warehouse, specifying the date and origin of each entry;

(b) the quantity in kilograms or litres, as the case may be, of oils and other materials imported or otherwise obtained as raw material for processing, specifying the type, the density at fifteen degrees celsius (15°C), the date and the importing vessel for each importation;

(c) the quantity of each type of oil and gas produced, specifying the relative density at fifteen degrees celsius (15°C) of each type of oil or gas;

(d) the quantity of oil and gas in kilograms or litres, as the case may be, consumed by the authorised tax warehouse keeper in heating or fuelling the machinery for the process of production;

(e) the quantity of each type of oil and gas in kilograms or litres, as the case may be, sold, exported or otherwise delivered from the authorised tax warehouse;

(f) the quantity of each type of oil and gas produced which is kept in stock at the authorised tax warehouse at the end of each period;

(g) the balance of crude or other oils and materials, obtained as raw materials, still in stock at the authorised tax warehouse at the end of each period; and

(h) the amount of excise duty paid during the period being reported upon.

(2) The authorised tax warehouse keeper shall submit to the Commissioner a statement as prescribed in regulation 12 of Part A containing the following details:

(a) the quantity in kilograms or litres, as the case may be, of all oils and gases introduced into the installation or warehouse, specifying each type of product, the date of warehousing and the importing vessel or other source;

(b) the quantity of each type of oil and gas released from the installation or warehouse as sales, exports, bunkering fuel and as other deliveries, specifying which type of transaction;

(c) the balance of quantities for each type of oil or gas kept in stock at the installation or warehouse at the end of the year; and

(d) the amount of excise duty paid during the year being reported upon.";

(ii) regulation 16 thereof shall be substituted by the

following new regulation:

"Payment of duty.

16. Excise duty due on petroleum oils or gases released for consumption from the authorised tax warehouse shall be remitted to the Commissioner as prescribed in regulation 16(2) of Part A.";

(iii) regulation 16A thereof shall be amended as follows:

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

"(4) (a) Any registered merchant shall purchase the excise stamps by not later than five (5) working days from the date of entry in Malta of the products mentioned in Part B of the Fourth Schedule on which there is an obligation to affix the excise stamp, except where the excise stamps are to be affixed by an authorised tax warehouse keeper.

(b) The excise stamp shall be affixed to the container by not later than five (5) working days from when it is purchased, except in the case where the excise stamp is to be affixed by an authorised tax warehouse keeper.";

(ib) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) (a) Any registered merchant who fails to purchase the excise stamps within five (5) working days from the date of entry in Malta of the products mentioned in Part B of the Fourth Schedule on which there is an obligation to affix the excise stamp, except where the excise stamp is to be affixed by an authorised tax warehouse keeper, shall upon conviction be liable to a fine (*multa*) of one hundred and fifty euro (€150) and the court shall order the forfeiture of those excise stamps which should have been affixed on the products mentioned in Part B of the Fourth Schedule. In addition, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.

(b) A registered merchant who fails to affix the 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 two hundred euro (€200) and the court shall also order the forfeiture of the excise stamps that should have been affixed on the products mentioned in Part B of the Fourth Schedule. In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to the law, as applicable.

(c) In the case of an irregularity mentioned in paragraph (a), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose a penalty equivalent to one hundred euro (€100). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.

(d) In the case of an irregularity mentioned in paragraph (b), the Commissioner, while forfeiting the excise stamps not affixed within the given time according to law, as applicable, may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose a penalty equivalent to one hundred and fifty euro (€150). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.";

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

"(6) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse products mentioned in Part B of the Fourth Schedule on which an excise stamp was not affixed according to law, shall on conviction be liable to a fine (*multa*) of three hundred euro (€300) 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 products mentioned in Part B of the Fourth Schedule shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be affixed to the products mentioned in Part B of the Fourth Schedule 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 products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.";

(id) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) (a) Any person who, with the exception of authorised persons, has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the court shall order the forfeiture of those excise stamps according to law, as applicable. In addition, the forfeiture of the products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a) the Commissioner while forfeiting 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 products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.";

(ie) sub-regulation (8) thereof shall be substituted by the following new sub-regulation:

"(8) (a) Any quantity of the products mentioned in Part B of the Fourth Schedule which is found in the possession of any person in contravention of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed time according to law and which is found in the possession of any person in contravention of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the the Act or any other law.";

(iv) immediately after regulation 16A thereof, as amended, there shall be added the following new regulation:

"Release of products mentioned in Part B of the Fourth Schedule.

16B. The provisions of articles 13A and 13B of Part A of this Schedule shall apply, *mutatis mutandis,* limitedly to the products mentioned in Part B of the Fourth Schedule.";

(e) Part E thereof shall be amended as follows:

(i) in regulation 3 thereof the definition "accounting period" shall be substituted by the following new definition:

" "accounting period" means the calendar month at the end of which a reconciliation and stocktaking exercise is performed with the purpose of accounting for the worts and beers produced during such period;";

(ii) sub-regulation (3) of regulation 11 thereof shall be substituted by the following new sub-regulation:

"(3) Monthly (1) payments of excise duty on beer shall be entered on the prescribed duty form and shall be submitted to the Commissioner as prescribed in regulation 16(2) of Part A on the quantity of beer released for consumption during such period.";

(iii) regulation 13 thereof shall be substituted by the following new regulation:

"Production of statements.

13. The brewer shall submit to the Commissioner a monthly (1) statement for each accounting period as specified in the following paragraphs:

(i) accounting periods shall be of one (1) calendar month each, as specified by the Commission in accordance with regulation 16(1) of Part A;

(ii) not later than fifteen (15) days following the end of each accounting period, the brewer shall together with the statement prepare and submit a report in respect of the production of all worts and the production, stocks kept at the brewery and sales of beer for the accounting period being reported upon, specifying the information mentioned in Schedule II.";

(iv) Schedule II thereof shall be amended as follows:

– the words "six monthly statement" shall be substituted by the words "monthly (1) statements";

– in item 11 thereof the words "during the six monthly accounting period" shall be substituted by the words "in relation to the monthly (1) statement";

– item 13 thereof shall be deleted;

(f) Part F thereof shall be amended as follows:

(i) regulation 10 of Part F thereof shall be amended as follows:

(ia) sub-paragraph (ii) of sub-regulation (1) thereof shall be substituted by the following new sub-paragraph:

"(ii) an audited statement for each accounting period in respect of all production, stocks kept at the authorised tax warehouse and sales of wines made during the accounting period, and specifying such information as may be prescribed in relation to wines;";

(ib) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(2) The term of an accounting period and the submission of the statement shall be as prescribed in regulation 12 of Part A.";

(ic) sub-regulation (3) thereof shall be deleted;

(ii) regulation 12 thereof shall be amended as follows:

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

"(4) The provisions of paragraphs (a) and (b) of regulation 13(6) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(ib) sub-regulation (5) thereof shall be substituted by the following new sub-regulation:

"(5) The provisions of paragraphs (a) to (d) of regulation 13(7) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

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

"(6) The provisions of paragraphs (a) and (b) of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(id) sub-regulation (7) thereof shall be substituted by the following new sub-regulation:

"(7) The provisions of paragraphs (a) and (b) of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.";

(iii) regulation 13 thereof shall be substituted by the following new regulation:

"Holding of wine products.

13. (a) Any quantity of wine products found in the possession of any person in contravention of regulations 11 or 12 shall be withheld and the provisions of article 27 *et seq* of the Act shall apply, and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed time according to law, as applicable and which is found in the possession of any person in contravention of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.";

(iv) immediately after regulation 13 thereof, as substituted, there shall be added the following new regulation:

"Release of wine products.

14. The provisions of regulations 13A and 13B of Part A of this Schedule shall apply *mutatis mutandis*.";

(g) immediately after Part F thereof, as amended, there shall be added the following new Part:

"PART FA

Bag-in-Box Regulations

Title.

1. The title of these regulations is the Bag-in-Box Wine Regulations.

Interpretation.

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

Cap. 382.

"Act" means the Excise Duty Act;

"Bag-in-Box unit" means a packaging format for wine comprising a flexible inner bag contained within a rigid outer box;

"competent authority" means the office, entity or person designated by the Commissioner for the administration and enforcement of excise stamps;

"economic operator" means any person, whether natural or legal, involved in the production, bottling, acquisition, importation or distribution of wine chargeable with excise duty;

"excise stamp" means the excise duty stamp issued or approved by the Commissioner in accordance with the provisions of the Act and any regulations made thereunder.

Obligation to affix excise stamp on Bag-in-Box wine.

3. (1) Every unit of Bag-in-Box wine intended for retail or commercial distribution, irrespective of its origin, shall bear a single excise stamp affixed in accordance with the instructions issued by the Commissioner.

(2) No notification shall be required when such product is sold in its original Bag-in-Box format.

Bottling of wine from Bag-in-Box containers.

4. (1) An economic operator who intends to bottle wine from a Bag-in-Box unit shall:

(a) apply for an excise stamp for each original Bag-in-Box unit; and

(b) submit such documentation as the Commissioner may require, including but not limited to an invoice, a declaration and evidence of lawful acquisition.

(2) Following approval of the application referred to in sub-regulation (1), the economic operator shall notify the Commissioner of the intention to carry out bottling operations.

(3) Such notification shall specify:

(a) the capacity of the containers intended for use, which shall be limited to:

(i) five hundred millilitres (500ml); or

(ii) one litre (1l); and

(b) the number of bottles which shall be produced for each Bag-in-Box unit.

(4) The economic operator shall request the issuance of additional excise stamps in proportion to the declared number of bottles, in such manner and form as may be prescribed by the Commissioner.

Requirements for bottled wine.

5. (1) Wine derived from Bag-in-Box units shall be bottled exclusively in screw-cap sealed containers.

(2) The use of cork or any other sealing mechanism shall be strictly prohibited.

Permissible container sizes.

6. (1) All container sizes for bottling wine in accordance with these regulations shall be of:

(a) five hundred millilitres (500ml); or

(b) one litre (1l).

(2) No other container sizes shall be permitted.

Locally sourced Bag-in-Box wine.

7. In the case of an economic operator who acquires Bag-in-Box wine units from a local authorised source, the following shall apply:

(a) the operator shall furnish to the Commissioner:

(i) a valid invoice issued by the supplier; and

(ii) photographic or documentary evidence of the excise stamp affixed on the Bag-in-Box unit, including the visible serial number;

(b) the economic operator shall also notify the Commissioner of:

(i) the intention to bottle the said product;

(ii) the number of bottles which shall be produced; and

(iii) the size of the containers which shall be utilised in accordance with regulation 6(1).

Issuance and endorsement of excise stamps.

8. (1) Additional excise stamps shall be collected by the economic operator from such issuing office or authority as may be designated by the Commissioner.

(2) Excise stamps shall be endorsed and validated prior to their affixation on bottled containers.

(3) No administrative or service fee shall be charged for such endorsement, except for the cost of the excise stamp itself.

Delegation of endorsement functions.

9. (1) The Commissioner may delegate the endorsement of excise stamps to an external entity or authority, for the purposes of administrative efficiency.

(2) Endorsements carried out by such entity shall be deemed to have the same legal validity as if issued by the Commissioner.

Offences and punishments.

10. (1) Any person who breaches or fails to comply with the provisions of these regulations shall be guilty of an offence as prescribed in the Act.

(2) Without prejudice to any other punishment established in the Act, any economic operator who bottles or places wine on the market from Bag-in-Box units in breach of these regulations or without the designated excise stamps, shall be liable to such punishments, sanctions and forfeitures in accordance with the Act or any regulations made thereunder.";

(h) regulation 6 of Part G thereof shall be amended as follows:

(i) sub-regulation (3) thereof shall be substituted by the following new sub-regulation:

"(3) The term of an accounting period and submission of the return shall be as prescribed in regulation 12 of Part A of the Sixth Schedule.";

(ii) immediately after sub-regulation (3) thereof, as substituted, there shall be added the following new sub-regulations:

"(4) Any person who fails to submit the statement within the prescribed period of fifteen (15) days shall be liable to an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the statement is submitted, which in any case shall not be later than three (3) months following the lapse of the said prescribed period of fifteen (15) days.

(5) Any person who fails to observe the provisions of this regulation shall be guilty of an offence and shall be liable upon conviction to a fine (*multa*) not exceeding twenty five thousand euro (€25,000).

(6) In the case of any breach referred to in

sub-regulation (5) the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with the Act and shall impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said payment shall also be required to be made according to law, as applicable.

(7) (a) The payment of the relative duty indicated in the statements submitted to the Commissioner as prescribed shall be effected by not later than fifteen (15) days from the submission of the statement.

(b) Any person who fails to pay the duty within the prescribed period of fifteen (15) days from the submission of the statement, shall be liable to an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the payment is effected which shall in any case not be later than three (3) months.

(c) Any person who fails to observe the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) in accordance with the provisions of article 16 of the Act, as applicable.

(d) In case of an irregularity referred to in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with the Act and impose an administrative penalty in accordance with article 16A of the Act. In addition to this, the submission of the said payment shall also be required to be made according to law, as applicable.";

(i) regulation 6 of Part K thereof shall be amended as follows:

(i) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(2) The said statement shall be given to the

Commissioner in accordance with regulation 12 of Part A of the Sixth Schedule and shall be so compiled to specify the information required to be furnished, classified separately under the title of imported electronic cigarettes, refill containers and manufactured electronic cigarettes and refill containers.";

(ii) sub-regulation (3) thereof shall be deleted;

(j) Part L thereof shall be amended as follows:

(i) regulation 8 thereof shall be substituted by the following new regulation:

"Excise duty payment.

8. Excise duty on smokeless tobacco products shall be payable upon release for consumption by the authorised tax warehouse keeper as provided in regulation 16(2) of Part A.";

(ii) sub-regulation (1) of regulation 9 thereof shall be substituted by the following new sub-regulation;

"(1) The authorised tax warehouse keeper of smokeless tobacco products shall submit to the Commissioner a statement, in respect of the production of each product, during such accounting period as the Commissioner may prescribe in accordance with regulation 16(1) of Part A of the Sixth Schedule.";

(iii) immediately after regulation 10 thereof there shall be added the following new regulation:

"Exemption of excise duty on smokeless tobacco products.

11. The exemption of excise duty on smokeless tobacco products acquired by a private individual for his personal use and transported from a Member State to Malta by the said private individual, shall only apply to a maximum quantity of eight hundred (800) sticks of smokeless tobacco products.".

Amendment of the Seventh Schedule to the Act.

53. In the Seventh Schedule to the principal Act immediately after the last item thereof there shall be added the following new item:

" - Smokeless tobacco products regulated by Schedule Five J.".

Amendment of the Eight Schedule to the Act.

54. In the Eight Schedule to the principal Act immediately after the last item thereof there shall be added the following new item:

" - Electronic cigarettes and refill containers as regulated by Schedule Five I.".

PART IX
AMENDMENTS TO THE VALUE ADDED TAX ACT

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

55. (1) 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".

(2) The provisions 66(a), 66(c)(i)(ia), 66(c)(ii), 67 and 74 shall come into force on 1 January 2027.

Amendment of article 2 of the principal Act.

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

(a) in the definition "notice of payment" the words "article 30(2)" shall be substituted by the words "article 30(3)";

(b) in the definition "public authority" the words "or a corporation constituted by an Act of Parliament;" shall be substituted by the words ", corporation constituted by an Act of Parliament or any other body governed by public law;";

(c) immediately after the definition "public authority" there shall be added the following new definition:

Cap. 517.

" "revenue acts" shall have the same meaning as assigned to it in the Commissioner for Tax and Customs Act;".

Amendment of article 9 of the principal Act.

57. Immediately after sub-article (2) of article 9 of the principal Act there shall be added the following new sub-article:

"(3) The Minister may by regulations prescribe for the exemption from tax on:

(a) supplies made to;

(b) intra-community acquisitions made by; and

(c) importations made by,

diplomatic or consular arrangements or a person who qualifies for an exemption from tax in accordance with such international arrangements as the Minister may in accordance with such regulations prescribe:

Provided that the grant of such exemption shall be subject to such conditions and limitations as may be established in the said regulations.".

58. In sub-article (4) of article 10 of the principal Act the words "is liable for the payment of the tax on a supply in accordance with article 20" shall be substituted by the words "makes a taxable or exempt with credit supply taking place in Malta on which he would be liable for the payment of the tax on the said supply in accordance with article 20 had that supply been a taxable supply,". Amendment of article 10 of the principal Act.

59. Sub-article (2) of article 24 of the principal Act shall be substituted by the following new sub-article: Amendment of article 24 of the principal Act.

"(2) The amount of excess credit of a person registered under article 10 for a tax period shall, to the extent that it is not set off against any amount due by that person to the Commissioner in accordance with article 21(1), be a refund payable to such person by not later than five (5) months from the expiration of the time allowed for the furnishing of the tax return for that tax period or from the day on which the said return has been furnished to the Commissioner, whichever is the later:

Provided that where a person to whom a refund is payable in terms of this sub-article has, by the date the refund claim is due, failed to submit a tax return, or return of income in respect of the year of assessment 1999 or any subsequent years of assessment by the date required to be submitted in accordance with the provisions of the Income Tax Management Act, and such failure persists until the date such refund becomes payable, any such refund shall not be paid to such person and shall be withheld by the Commissioner until such time as the said tax return or return of income is submitted; and provided further that notwithstanding any other provisions of this Act, no interest shall be due by the Commissioner in respect of the period during which the said refund was withheld on account of failure to submit a tax return or return of income for the purposes of the Income Tax Management Act: Cap. 372.

Provided further that notwithstanding the foregoing provisions of this sub-article, the Commissioner may set off any amount of excess credit of a person, to the extent that it is not set off against any amount due by that person to the Commissioner in accordance with article 21(1), against any amounts due by that person to the Commissioner in accordance with any of the provisions of the revenue acts.".

Amendment of article 47 of the principal Act.

60. In sub-article (1) of article 47 of the principal Act the words "Any of the parties to an appeal or a reference to the Tribunal who feel aggrieved by the decision of that Tribunal may, by means of an application which shall be filed within thirty (30) days from the date of the service of the decision appealed from, but not later than one hundred and eighty-three (183) days from the date of the decision by the Tribunal, or on 30th June 2024, whichever date is the later, appeal against that decision only on the following questions of law:" shall be substituted by the words "Any of the parties to an appeal or to a reference to the Tribunal who feel aggrieved by the decision of that Tribunal may, by means of an application which shall be filed within thirty (30) days from the date of the decision of the Tribunal, appeal against that decision only on the following questions of law:".

Substitution of article 49 of the principal Act.

61. Article 49 of the principal Act shall be substituted by the following new article:

"Inclusion of tax in the price for supplies.

49. (1) Where any person registered or required to be registered in accordance with this Act, indicates the price or consideration payable for goods or services which shall be supplied to any other person, such price or consideration shall be deemed to be inclusive of any tax chargeable under this Act.

(2) Notwithstanding the provisions of sub-article (1), where:

(a) the tax chargeable in accordance with this Act cannot be determined at the time the price or consideration payable for a supply is indicated; or

(b) the supply is made to another person who identifies himself for the purpose of that supply by means of a valid value added tax identification number,

and it is specifically and unequivocally indicated that such price or consideration payable excludes the tax chargeable under this Act, such price or consideration shall be deemed to be exclusive of any tax chargeable under this Act.".

62. Article 58 of the principal Act shall be substituted by the following new article:

Substitution of article 58 of the principal Act.

"Court case instituted by the Commissioner.

58. (1) All tax, interest and administrative penalties due under this Act may be sued for and recovered, as the case may require in the competent court of civil jurisdiction.

(2) Subject to the provisions of sub-article (3), the Commissioner may institute an action for the payment of all tax, interest and administrative penalties at any time within six (6) years from the date on which such tax, interest or administrative penalty becomes payable.

(3) The period referred to in sub-article (2) shall be interrupted by a demand note served through registered post or by publication of a notice in the Gazette and in one (1) or more daily newspapers by the Commissioner stating that a demand note has been made or by publication of a notice on the web portal designated by the Commissioner for that purpose stating that a demand note has been made, or by any judicial act filed by the Commissioner before the expiration of such period requesting the payment of the amount claimed.".

63. Article 70 of the principal Act shall be substituted by the following new article:

Substitution of article 70 of the principal Act.

"Repayment of tax for diplomatic and consular arrangements, and certain international organisations.

70. The Minister may by regulations prescribe for the refund by the Commissioner of the tax paid on supplies, intra-community acquisitions or importations by diplomatic or consular arrangements or by a person who qualifies for an exemption from tax in accordance with such international arrangements as the Minister may in accordance with such regulations prescribe:

Provided that the grant of such refund shall be subject to such conditions and limitations as may be established in the said regulations.".

64. Article 73 of the principal Act shall be substituted by the following new article:

Substitution of article 73 of the principal Act.

"Delivery and service of notices, etc.

73. (1) Every notice to be served on a person by the Commissioner under this Act shall be signed by the Commissioner or by any person authorised by the Commissioner and every such notice shall be valid if the signature is printed, stamped or written thereon:

Provided that any notice given electronically by the Commissioner shall not be required to be signed and shall be valid if it is:

(a) made available to that person through the web portal designated by the Commissioner for that purpose; or

(b) given to that person from any electronic address belonging to the Commissioner, including generic electronic addresses, or belonging to a person authorised by the Commissioner.

(2) Any notice required to be given to a person under this Act by the Commissioner or any other person authorised by the Commissioner may be served either personally, electronically or by being sent by post. A notice shall be deemed served where:

(a) it is sent by registered post, as evidenced by proof that the notice was properly addressed and shall be deemed to have been served in the case of an address in Malta not later than the third day subsequent to the day when it was posted, and in the case of an address outside Malta on the day subsequent to that on which the notice would have been received in the ordinary course by registered post;

(b) it is sent electronically to an electronic address provided by that person, or on behalf of that person, to the Commissioner through the web portal designated by the Commissioner for that purpose; or

(c) it is made available to that person through the web portal designated by the Commissioner for that purpose:

Provided that where such notice is not served on a person because that person could not be found or for other reasons attributable to that person and the Commissioner publishes a notice in the Gazette and in one (1) or more daily newspapers, or the Commissioner makes a notice publicly available on the web portal designated by the Commissioner for such purpose, stating that a notice has been made and inviting that person to collect it as and where directed by the Commissioner, then such notice shall also be deemed to have been duly notified on the date of such publication on that web portal:

Provided further that a cheque or draft posted by the Commissioner shall be deemed to be a payment for the amount thereof made on the date indicated on that cheque or draft.

(3) For the purposes of sub-article (2), a notice sent by registered post shall be deemed to have been properly addressed if it has been addressed to any known business or private address of a person.

(4) The Commissioner may publish on the web portal designated by the Commissioner for this purpose the closing times of the offices of the Commissioner and any period established in, or under this Act for the furnishing, delivery or service of a return, notice or other document to the Commissioner or for any payment to the Commissioner and such period shall be deemed to expire at the closing time of the last day of such period:

Provided that this sub-article shall not apply to any return, notice, other document or payment made electronically through the means designated for such purpose by the Commissioner.

(5) When the date on which any return, notice or other document is to be furnished, delivered or served or deemed to be served or on which a payment is to be made in terms of any provision of this Act falls, were it not for the provisions of this sub-article, on a Saturday or a Sunday, or on a national day or a public holiday as established in the National Holidays and other Public Holidays Act, such date shall be deemed to fall on the first working day, other than a Saturday, following the said Saturday, Sunday, national day or public holiday.".

Cap. 252.

65. Sub-article (1) of article 83 of the principal Act shall be deleted.

Amendment of article 83 of the principal Act.

Amendment of the Second Schedule to the principal Act.

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

(a) sub-item (2) of item 12A thereof shall be substituted by the following new sub-item:

"(2) Where a taxable person facilitates, through the use of an electronic interface, such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT pursuant to Article 3(1) of Council Directive 2006/112/EC, or for any other non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself.";

(b) item 15 thereof shall be substituted by the following new item:

"Private use of goods forming part of an economic activity and services supplied free of charge.

15. (1) The use of goods forming part of an economic activity for the private use of a taxable person or of his staff or, more generally, for purposes other than those of his economic activity, where the VAT on such goods or the component parts thereof was wholly or partly deductible, shall be treated as a supply of services for consideration made by that taxable person acting as such:

Provided that this sub-item shall not apply where such supply of services would be subject to an exemption in accordance with Part One of the Fifth Schedule.

(2) The supply of services carried out free of charge, other than a service which would be subject to an exemption in accordance with Part One of the Fifth Schedule, by a taxable person for his private use or for that of his staff, or more generally, for purposes other than those of his economic activity, where any goods or services on which VAT was wholly or partly deducted are used or applied to provide such free of charge services, shall be treated as a supply of services for consideration made by that taxable person acting as such:

Provided that this shall not apply to services carried out free of charge made to non-profit making organisations as defined in item 5 of Part Five of the Fifth Schedule.";

(c) item 17A thereof shall be amended as follows:

(i) sub-item (2) thereof shall be amended as follows:

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

"(a) goods dispatched or transported by a taxable person, or by a third party on his behalf, on or before 30 June 2028, to another Member State with a view to those goods being supplied there, at a later stage and subsequent to their arrival, to another taxable person who is entitled to take ownership of those goods in accordance with an existing agreement between both taxable persons;";

(ib) in paragraph (d) thereof the words "in article 30(3)" shall be substituted by the words "in article 30(2)";

(ii) immediately after sub-item (7) thereof there shall be added the following new sub-item:

"(8) This item shall cease to apply on 30 June 2029.".

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

Amendment of the Third Schedule to the principal Act.

(a) sub-item (5) of item 4 of Part One thereof shall be substituted by the following new sub-item:

"(5) (a) Paragraph (a) of sub-item (3) shall not apply where the following conditions are met:

(i) the supplier is established or, in the absence of an establishment, has his permanent address or usually resides only in Malta; and

(ii) the goods are dispatched or transported from Malta to another Member State; and

(iii) the total value, exclusive of VAT, of the supplies referred to in sub-paragraph (ii), together with the total value of the supplies of services referred to in sub-paragraph (ii) of paragraph (a) of sub-item (2) of item 10 of Part Two does not exceed ten thousand euro (€10,000) in the current calendar year and did not exceed that amount in the course of the preceding calendar year.

(b) Where during a calendar year, the threshold referred to in sub-paragraph (iii) of paragraph (a) is exceeded, paragraph (a) of sub-item (3) shall apply with effect from that time.

(c) Notwithstanding the other provisions of this sub-item, the Commissioner shall grant to taxable persons carrying out supplies eligible under paragraph (a) the right to opt for the place of supply to be determined in accordance with paragraph (a) of sub-item (3), which shall in any event cover two (2) calendar years:

Provided that a valid election for this purpose shall be made by means of a notice in writing to the Commissioner on a form acceptable to the Commissioner specifying the date from which it shall apply, which in any case may not be earlier than thirty (30) days from the date on which it is accepted by the Commissioner:

Provided further that the option referred to in this paragraph shall be deemed to have been exercised by taxable persons registered in the special scheme provided for in Section 3 of Part Seven of the Fourteenth Schedule.";

(b) item 10 of Part Two thereof shall be amended as follows:

(i) sub-item (2) thereof shall be substituted by the following new sub-item:

"(2) (a) Sub-item (1) shall not apply where the following conditions are met:

(i) the supplier is established or, in the absence of an establishment, has his permanent address or usually resides only in Malta;

(ii) services are supplied to non-taxable persons who are established, or have their permanent address or usually reside in any Member State other than Malta; and

(iii) the total value, exclusive of VAT, of the supplies referred to in sub-paragraph (ii), together with the total value of the supplies referred to in sub-paragraph (ii) of paragraph (a) of sub-item (5) of item 4 of Part One does not exceed ten thousand euro (€10,000) in the current calendar year and did not exceed that amount in the course of the preceding calendar year.

(b) Where during a calendar year the threshold referred to in sub-paragraph (iii) of paragraph (a) is exceeded, sub-item (1) shall apply with effect from that time.

(c) Notwithstanding the other provisions of this sub-item, the Commissioner shall grant to taxable persons carrying out supplies eligible under paragraph (a) the right to opt for the place of supply to be determined in accordance with sub-item (1), which shall in any event cover two (2) calendar years:

Provided that a valid election for this purpose shall be made by means of a notice in writing to the Commissioner on a form acceptable to the Commissioner specifying the date from which it shall apply, not being earlier than thirty (30) days from the date on which it is accepted by the Commissioner:

Provided further that the option referred to in this paragraph shall be deemed to have been exercised by taxable persons registered in the special scheme provided for in Section 3 of Part Seven of the Fourteenth Schedule.";

(ii) sub-items (3) and (4) thereof shall be deleted.

68. Item 4 of the Fourth Schedule to the principal Act shall be

Amendment of the Fourth Schedule to the principal Act.

substituted by the following new item:

"Date when tax on exempt intra-Community supplies becomes chargeable.

4. The tax on an intra-Community supply which is exempt in accordance with item 3 of Part One of the Fifth Schedule becomes chargeable on the earlier of the following two (2) dates:

(a) the date on which a tax invoice is issued for such supply; and

(b) the fifteenth (15) day of the month following the date when the chargeable event takes place in accordance with sub-item (1) or (4) of item 1, if no invoice has been issued by such date.".

Amendment of the Fifth Schedule to the principal Act.

69. The Fifth Schedule to the principal Act shall be amended as follows:

(a) Part One thereof shall be amended as follows:

(i) in paragraph (b) of sub-item (1) of item 3 thereof the words "in terms of article 30(3) or the recapitulative statement submitted by him does not set out the correct information concerning the supply as required in terms of the said article 30(3)" shall be substituted by the words "in terms of article 30(2) or the recapitulative statement submitted by him does not indicate the correct information concerning the supply as required in terms of the said article 30(2)";

(ii) immediately after item 16 thereof there shall be added the following new item:

"Supplies for the benefit of disaster victims.

17. The supply of goods for the benefit of disaster victims, and services related to such goods supplied or acquired including rental services, subject to the conditions and limitations established under Article 101a of Council Directive 2006/112/EC.";

(b) sub-item (2) of item 6 of Part Two thereof shall be substituted by the following new sub-item:

"(2) The supply of goods and services by a non-profit making organisation in connection with events, organised exclusively for their own benefit, designed to raise funds which shall be used for the provision of goods and services which are exempt in terms of sub-items (2) or (4) of item 11 or of sub-items (1) or (2) of item 12 of this

Part:

Provided that the event is recognised by the Commissioner as being exclusively designed for the said purpose and provided that this exemption is not likely to cause distortion of competition.";

(c) immediately after item 8 of Part Three thereof there shall be added the following new item:

"Acquisitions for the benefit of disaster victims.

9. The intra-Community acquisitions of goods for the benefit of disaster victims subject to the conditions and limitations established under Article 101a of Council Directive 2006/112/EC.";

(d) sub-item (1) of item 2 of Part Five thereof shall be amended as follows:

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

"(b) tea and coffee supplied in liquid form;";

(ii) paragraph (d) thereof shall be substituted by the following new paragraph:

"(d) milkshake, yogurt, chocolate and similar products, including those supplied in liquid form, but excluding those sealed in a package by the manufacturer and supplied in that original sealed package.";

(e) item 5 thereof shall be substituted by the following new item:

"Non-profit making organisations.

5. A "non-profit making organisation" means:

(a) a public authority, or

(b) a body of persons:

(i) whose objects are clearly defined in its statute;

(ii) whose objects expressly exclude profit making;

(iii) whose statute provides that no part of its income or property is available directly or indirectly to any member, proprietor or shareholder;

(iv) which is managed and administered in accordance with the provisions of its statute and for the purpose of its stated objects; and

(v) which is registered as a voluntary organisation with the office of the Commissioner for Voluntary Organisations, or as may be approved by the Commissioner.".

Amendment of the Seventh Schedule to the principal Act.

70. Immediately after item 8 of the Seventh Schedule to the principal Act there shall be added the following new item:

"Taxable value of certain supplies between related persons.

8A. (1) In respect of the supply of goods or services by a person to a related person, the taxable amount shall be the open market value of such goods or services where:

(a) the consideration is lower than the open market value and the recipient of the supply does not have a full right of deduction in accordance with the provisions of the Tenth Schedule;

(b) the consideration is lower than the open market value and the supplier does not have a full right of deduction in accordance with the provisions of the Tenth Schedule and the supply is subject to an exemption in accordance with Part Two of the Fifth Schedule; or

(c) the consideration is higher than the open market value and the supplier does not have a full right of deduction in accordance with the provisions of the Tenth Schedule.

(2) For the purpose of this item a person shall be deemed to be a "related person" to another person where:

(a) that person is part of the same family as the other person;

(b) that person is an employee, including a holder of office, of the other person, and including any family member of that employee;

(c) those persons are cohabitants;

(d) those persons, directly or indirectly, jointly own and, or hold the same asset;

(e) any persons who owns and, or holds, directly or indirectly, as to more than fifty per cent (50%) of their ordinary share capital or equivalent interests, voting rights or equivalent rights, or rights to profits available for distribution, by the related persons referred to in paragraphs (a) to (c);

(f) one (1) person owns and, or holds, directly or indirectly, more than fifty per cent (50%) of the ordinary share capital or equivalent interests, voting rights or equivalent rights, or rights to profits available for distribution, of the other person;

(g) those persons who own and, or hold, directly or indirectly, as to more than fifty per cent (50%) of their ordinary share capital or equivalent interests, voting rights or equivalent rights, or rights to profits available for distribution, by the same person or persons; or

(h) those persons collectively own and, or hold, directly or indirectly, as to more than fifty per cent (50%) of the ordinary share capital or equivalent interests, voting rights or equivalent rights, or rights to profits available for distribution, of another person:

Provided that where a person is deemed to be a "related person" to another person in accordance with this sub-item, any immediate family members of such person shall also be deemed to be a related person to the other person.

(3) For the purposes of this item, "open market value" shall mean the full amount that, in order to obtain the goods or services in question at that time, a customer at the same marketing stage at which the supply of goods or services takes place, would have to pay, under conditions of fair competition, to a supplier at arm's length within the territory of the Member State in which the supply is subject to tax:

Provided that where no comparable supply of goods or services can be ascertained, "open market value" shall mean the following:

(a) in respect of goods, an amount that is not less than the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time of supply; and

(b) in respect of services, an amount that is not less than the full cost to the taxable person of providing the service.".

Amendment of the Eighth Schedule to the principal Act.

71. In item 3 of the Table in the Eighth Schedule to the principal Act the word "Confectionery" shall be substituted by the words "Consumable goods and other similar goods".

Amendment of the Twelfth Schedule to the principal Act.

72. In paragraph (k) of item 3 of the Twelfth Schedule to the principal Act the words "Parts One and Three" shall be substituted by the words "Part One".

Amendment of the Thirteenth Schedule to the principal Act.

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

(a) item 11 thereof shall be substituted by the following new item:

"Exemption from obligation to issue a fiscal receipt.

11. (1) The Commissioner may, by means of a notice in writing, exempt any person and may by means of a notice published on the Government Gazette and the web portal designated by the Commissioner for that purpose exempt any class of persons from any obligation imposed by this Schedule, and such exemption may be given for such time and with such limitations and subject to such conditions as may be specified in the said notice.

(2) The Commissioner may at any time by means of a notice published on the Government Gazette and the web portal designated by the Commissioner for that purpose revoke any exemption given by virtue of this item.";

(b) item 13 thereof shall be amended as follows:

(i) paragraph (b) of sub-item (1) thereof shall be substituted by the following new paragraph:

"(b) be of a type specifically approved by the Commissioner by means of a notice published on the Government Gazette and the web portal designated by the Commissioner for this purpose or approved for the purposes of and in accordance with this Act.";

(ii) sub-item (2) thereof shall be amended as follows:

(ia) in paragraph (a) thereof the word "printing" shall be substituted by the word "issuance";

(ib) in paragraph (b) thereof the word "printed" shall be substituted by the words "printed or electronic".

74. The Fourteenth Schedule to the principal Act shall be amended as follows:

Amendment of the Fourteenth Schedule to the principal Act.

(a) sub-item (2) of item 2 of Part One thereof shall be substituted by the following new sub-item:

"(2) The provisions of sub-item (1) shall not apply to:

(a) supplies of services covered by the special scheme as established in Section 2 of Part Seven of this Schedule, where those supplies are carried out by a taxable person who is permitted to use such special scheme in accordance with item 2 of the said Section;

(b) supplies covered by the special scheme established in Section 3 of Part Seven of this Schedule, where those supplies are carried out by a taxable person who is permitted to use that special scheme in accordance with item 2 of the said Section;

(c) supplies of services in respect of which the tax is payable by the customer pursuant to Article 196 of Council Directive 2006/112/EC; and

(d) supplies or transfers of goods referred to in item 4 of the Fourth Schedule.";

(b) Part Seven thereof shall be amended as follows:

(i) section 2 thereof shall be amended as follows:

(ia) item 2 thereof shall be substituted by the following new item:

"2. The Commissioner shall permit that

any taxable person not established within the Community supplying services to a non-taxable person to use this special scheme. Such special scheme applies to all those services supplied within the Community.";

(ib) paragraph (c) of sub-item (1) of item 4 thereof shall be substituted by the following new paragraph:

"(c) electronic address, including, where available, websites;";

(ic) item 11 thereof shall be substituted by the following new item:

"Deduction of input tax.

11. The taxable person who is not established within the Community making use of this special scheme may not, in respect of services covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of Council Directive 2006/112/EC. Notwithstanding point (1) of article 1 of Directive 86/560/EEC, the taxable person in question shall be refunded in accordance with such Directive. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods or services used for the purposes of the supplies of services covered by this special scheme. If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, they shall deduct VAT incurred in such Member State, in respect of their taxable activities which are covered by this special scheme, in the VAT return to be submitted pursuant to Article 250 of Council Directive 2006/112/EC.";

(ii) section 3 thereof shall be amended as follows:

(ia) item 2 thereof shall be substituted by the following new item:

"Permission to use the special scheme.

2. (1) The Commissioner shall permit the following taxable persons to use this special scheme:

(a) a taxable person carrying out intra-Community distance sales of goods;

(b) a taxable person facilitating the supply of goods in terms of sub-item (2) of item 12A of the Second Schedule where the dispatch or transport of the goods supplied begins and ends in the same Member State; and

(c) a taxable person not established in the Member State of consumption supplying services to a non-taxable person.

This special scheme applies to all those goods or services supplied in the Community by the taxable person concerned.

(2) For the purposes of paragraph (a) of sub-item (1), until 30 June 2028, the supply of gas through a natural gas system situated within the territory of the Community or any network connected to such a system, the supply of electricity or the supply of heat or cooling energy through heating or cooling networks, in accordance with the conditions established in Article 39 of Council Directive 2006/112/EC, where those supplies are made to a taxable person, or a non-taxable legal person, whose intra-Community acquisitions of goods are not subject to VAT in accordance with Article 3(1) of Council Directive 2006/112/EC, or to any other non-taxable person by a taxable person not established in the Member State in which the goods are subject to VAT, is deemed to be an intra-Community distance sale of goods.";

(ib) item 10 thereof shall be substituted by the following new item:

"Deduction of input tax.

10. (1) The taxable person making use of this special scheme may not, in respect of their taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption pursuant to Article 168 of Directive 2006/112/EC. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC and point (1) of Article 2, Article 3, and point (e) of Article 8(1) of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods or services used for the purposes of the supplies of goods covered by this special scheme.

(2) If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in such Member State in respect of his taxable activities which are covered by this special scheme in the VAT return that shall be submitted pursuant to Article 250 of Council Directive 2006/112/EC.";

(iii) section 4 thereof shall be amended as follows:

(ia) immediately after sub-item (2) of item 3 thereof there shall be added the following new sub-item:

"(3) Sub-item (1) shall not apply to taxable persons subject to the special scheme for small enterprises provided for in Title XII, Chapter 1, Section 2 of Council Directive 2006/112/EC.";

(ib) item 6 thereof shall be amended as follows:

- paragraph (c) of sub-item (1) thereof shall be substituted by the following new paragraph:

"(c) electronic address, including, where available, websites;";

- paragraph (c) of sub-item (3) thereof shall be substituted by the following new paragraph:

"(c) electronic address, including, where available, websites;";

(ic) item 13 thereof shall be substituted by the following new item:

"Deduction of input tax.

13. (1) The taxable person making use of this special scheme may not, in respect of their taxable activities covered by this special scheme, deduct VAT incurred in the Member States of consumption in accordance with Article 168 of Directive 2006/112/EC. Notwithstanding point (1) of Article 1 of Directive 86/560/EEC and point (1) of Article 2, Article 3, and point (e) of Article 8(1) of Directive 2008/9/EC, the taxable person in question shall be refunded in accordance with those Directives. Article 2(2) and Article 4(2) of Directive 86/560/EEC shall not apply to refunds relating to goods or services used for the purposes of the supplies of goods covered by this special scheme.

(2) If the taxable person making use of this special scheme is required to be registered in a Member State for activities not covered by this special scheme, he shall deduct VAT incurred in such Member State in respect of his taxable activities which are covered by this special scheme in the VAT return that shall be submitted in accordance with Article 250 of Council Directive 2006/112/EC.".

PART X
AMENDMENTS TO THE ECO-CONTRIBUTION ACT

75. This Part amends the Eco-Contribution Act and it shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as the "principal Act":

Amendments to the Eco-Contribution Act.
Cap. 473.

Provided that the provisions of articles 78 and 79 shall come into force on 1st July 2026.

76. Immediately after sub-article (2) of article 3 of the principal Act there shall be added the following new sub-article:

Amendment of article 3 of the principal Act.

"(3) The Minister may, by regulations made in accordance with this article, amend, substitute or repeal the Second Schedule.".

77. Article 9 of the principal Act shall be substituted by the

Substitution of article 9 of the principal Act.

following new article:

"Registration and reporting procedure.

9. (1) The registration and reporting procedure that shall be adhered to by all producers liable to the payment of an eco-contribution is established in the Third Schedule.

(2) The Minister may, by regulations made in accordance with this article, amend, substitute or repeal the Third Schedule.".

Amendment of the Second Schedule to the principal Act.

78. The fourth column of the Second Schedule to the principal Act shall be substituted by the following new column:

"One euro and fifty cents (€1.50) per night per person who is eighteen (18) years of age or older at the start of the visit but in any case subject to a maximum of twenty-two euro and fifty cents (€22.50) per person per visit. The term "visit" shall mean an uninterrupted stay in one (1) or more premises in Malta requiring to be licensed as established in the second column hereof:

Provided that where a visit includes stays of up to fifteen (15) days in premises, whether in Malta or otherwise, which do not require to be licensed in accordance with the Malta Travel and Tourism Services Act (hereinafter referred to as "interruption"), this notwithstanding, the stay shall still be considered as constituting one (1) visit for the purpose of calculating the eco-contribution due sohowever that no eco-contribution shall be charged in respect of the days of the interruption.".

Cap. 409.

Amendment of the Third Schedule to the principal Act.

79. Paragraph (iii) of sub-item (2) of item 2 of the Third Schedule to the principal Act shall be substituted by the following new paragraph:

"(iii) on the total number of nights per person of accommodation, during the relative period that exceeded fifteen (15) nights; and".

PART XI
AMENDMENTS TO SUBSIDIARY LEGISLATION

Amendments to subsidiary legislation.

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

81. In regulation 55 of the Customs Regulations the words "specified in the Third Schedule hereto." shall be substituted by the words: "specified in the Third Schedule hereto:" and immediately thereafter there shall be added the following new proviso:

Amendment to the Customs Regulations. S.L. 37.05.

"Provided that the temporary storage of Ħal Far Groupage Complex in respect of goods in terms of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast) shall be exempt from payment of rates chargeable in accordance with this Regulation.".

82. The Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations shall be amended as follows:

Amendments to the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations. S.L. 382.02.

(a) in regulation 2 thereof immediately after the definition "private pleasure-flying" there shall be added the following new definition:

" "smokeless tobacco product" means a tobacco product not involving a combustion process, including heated tobacco products as defined in regulation 2 of the Manufacture, Presentation and Sale of Tobacco and Related Products, herbal products not involving a combustion process but excluding chewing tobacco, nasal tobacco or tobacco for oral use;";

S.L. 315.10.

(b) immediately after regulation 6A thereof there shall be added the following new regulations:

"Exemption of electronic cigarettes and refill containers.

6B. The importation of up to a maximum of twenty millilitres (20ml) of electronic cigarettes and refill containers shall be exempt from excise duty, including when the importation is made by seacraft and aircraft crew.

Exemption of smokeless tobacco products.

6C. The importation of up to a maximum of two hundred (200) sticks of smokeless tobacco products shall be exempt from excise duty, including when the importation is made by seacraft crew:

Provided that in the case of the importation of the said smokeless tobacco products made by aircraft crew, only forty (40) sticks of smokeless tobacco products shall be exempt from excise duty.";

(c) regulation 11 thereof shall be substituted by the

following new regulation:

"Excise duty amounting to less than ten euro (€10).

11. Goods imported by a traveller shall be exempt from excise duties when the amount of excise duty to be levied is equal to, or less than ten euro (€10):

Provided that the goods referred to in this regulation which are subject to the specified levels shall be excluded from the provisions of this regulation.".

Amendments to the Designation of the Competent Authority Order. S.L. 473.01.

83. (1) The Designation of the Competent Authority Order shall be amended as follows:

(a) regulation 2 thereof shall be substituted by the following new regulation:

"Designation of competent authority for eco-contribution on accommodation. Cap. 409. Cap. 473.

2. (1) The Malta Tourism Authority, as established in accordance with the Malta Travel and Tourism Services Act, hereinafter referred to as the "Authority", is hereby designated as the competent authority in accordance with the Eco-Contribution Act, hereinafter referred to as the "Act", for the purposes of the eco-contribution payable on services described in the Second Schedule of the Act.

(2) In the exercise of such functions:

(a) the Authority may delegate to any public officer any of the rights, duties, powers and other functions vested in it, conferred to it or imposed upon it by the Act or in virtue of any regulations made thereunder; and

(b) the Authority may delegate to any such person such of the rights, duties, powers and other functions vested in it, conferred to it or imposed upon it by the Act or in virtue of any regulations made thereunder, as the Minister responsible for tourism may direct in writing:

Provided that the Authority may not delegate those rights, duties, powers and other functions vested in it if such person is not considered by the Authority as a fit and proper person to exercise those rights, duties, powers and other functions.";

(b) immediately after regulation 2 thereof, as amended, there shall be added the following new regulation:

"Designation of competent authority for eco-contribution on products.
Cap. 517.

3. (1) The Commissioner for Tax and Customs, as established in accordance with the Commissioner for Tax and Customs Act, hereinafter referred to as the "Commissioner", is hereby designated as the competent authority in accordance with the Act, for the purposes of the eco-contribution payable on products described in the First Schedule of the Act.

(2) In the exercise of such functions:

(a) the Commissioner may delegate to any public officer any of the rights, duties, powers and other functions vested in him, conferred to him or imposed upon him by the Act or in virtue of any regulations made thereunder; and

(b) the Commissioner may delegate to any such person such of the rights, duties, powers and other functions vested in him, conferred to him or imposed upon him by the Act or in virtue of any regulations made thereunder as the Minister responsible for waste management may direct in writing:

Provided that the Commissioner may not delegate those rights, duties, powers and other functions vested in him if such person is not considered by the Commissioner as a fit and proper person to exercise those rights, duties, powers and other functions.".

(2) The provisions of sub-article (1) shall come into force on 1st July 2026.".

Passed by the House of Representatives at Sitting No. 440 of the 3rd March, 2026.

ANĠLU FARRUGIA
Speaker

ELEANOR SCERRI
Clerk of the House of Representatives

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