

MALTA

ATT Nru. IV ta' l-2007

ATT mahruġ b'liġi mill-Parlament ta' Malta.

ATT biex jimplimenta Miżuri ta' l-Estimi Finanzjarji għall-2007 u miżuri amministrattivi ohra.

ACT No. IV of 2007

AN ACT enacted by the Parliament of Malta.

AN ACT to implement Budget Measures for the Financial year 2007 and other administrative measures.

I assent.

(L.S.)

EDWARD FENECH ADAMI
President

16th March, 2007

ACT No. IV of 2007

AN ACT to implement various budget measures 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:

1. The short title of this Act is the Budget Measures Implementation Act, 2007. Short title.

PART I

2. The provisions of this Part shall be deemed to have come into effect on the 1st January, 2007. Coming into force of this Part.

3. For the purpose of this Part, "revenue" has the same meaning as is assigned to it in article 2 of the Financial Administration and Audit Act, but does not include proceeds from loans. Interpretation. Cap. 174.

4. (1) Subject to the provisions of this Act, the Government of Malta may raise in Malta, by way of loan, a sum of money not exceeding one hundred million Maltese liri. Authority to raise loan.

Cap. 161. (2) For the purpose of raising the aforesaid loan the Minister responsible for finance is hereby authorised to issue stock in Malta under the provisions of the Local Loans (Registered Stock and Securities) Ordinance on such terms and conditions as the said Minister may approve.

Purpose. 5. Any money borrowed under the authority of this Part shall be appropriated and applied for the purpose of meeting excess expenditure over revenue incurred in the Consolidated Fund during the year 2006 and that projected to be or may otherwise be, incurred during the year 2007 or during subsequent years.

PART II

Amendment of the Income Tax Act. Cap. 123. 6. (1) This Part amends the Income Tax Act, and it shall be read and construed as one with the Income Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of articles 7, 8 (but only in so far as the substitution of paragraph (f) of article 5A(4) of the principal Act is concerned), 9, 10, 11, 12, 13 and 15 shall come into force as from year of assessment 2008.

Amendment of article 2 of the principal Act. 7. In article 2(1) of the principal Act, the definition of "company" shall be amended as follows:

(a) in paragraph (a) thereof, for the words "partnership anonyme;" there shall be substituted the words "partnership anonyme."; and

(b) immediately after paragraph (a) thereof, there shall be added the following new proviso:

L.N. 218 of 2004. "Provided that in the case of a cell company as defined in the Companies Act (Cell Companies Carrying on Business of Insurance) Regulations, 2004 (in this proviso referred to as 'the Regulations') as may be amended from time to time, or in any other law or regulations replacing the Regulations, for all intents and purposes of the Income Tax Acts, every cell of a cell company and that part of a cell company in which non-cellular assets are held, shall each be deemed to be a separate company and any words and expressions in the Income Tax Acts which

are relevant to a company shall be construed accordingly. The interpretation of such words and expressions insofar as applicable to a cell company shall be made on the basis of the relevant provisions of the Regulations;"

8. Article 5A of the principal Act shall be amended as follows: Amendment of article 5A of the principal Act.

(a) in subarticle (3) thereof, immediately after paragraph (h) there shall be added the following new paragraph:

"(i) a transfer of property pursuant to a lease agreement that included the option of purchase of the property at an agreed price, where the said arrangements had been made prior to, but the transfer occurs after, the 1st November 2005.";

(b) immediately after sub-paragraph (iv) of the proviso to subarticle (4)(c) thereof there shall be added the following new sub-paragraph:

"(v) where the property was inherited by the transferor from his or her spouse, the period during which the said spouse had owned and occupied the property as his or her own residence shall be deemed to be a period during which the property had been owned by the transferor;"

(c) immediately after paragraph (d) of subarticle (4) thereof there shall be added the following new proviso:

"Provided that the provisions of this paragraph shall also apply where the property to be assigned is owned by a company which is fully owned by any or both spouses;"

(d) immediately after paragraph (f) of subarticle (4) thereof there shall be added the following new proviso:

"Provided that the provisions of paragraph (ii) of article 5(9) shall also apply to the said transfer;" and

(e) paragraph (h) of subarticle (4) thereof shall be substituted by the following new paragraph:

"(h) the settlement of property on trust, or the distribution or reversion of property settled on trust, or the transfer of all the property of a trust involving only a

change in the trustee of a trust and where there is no change in the beneficiaries or in the beneficial interest:

Provided that for the purposes of the provisions of article 5(18) to (25), it is deemed that in such instances, no transfer has taken place, or that no loss or gain has arisen;"

Amendment of article 12 of the principal Act.

9. Paragraph (d) of article 12(1) of the principal Act shall be substituted by the following new paragraph:

"(d) the income of any retirement fund or retirement scheme licensed under the Special Funds (Regulation) Act other than income from immovable property situated in Malta;"

Amendment of article 14 of the principal Act.

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

"(n) any sum proven to the satisfaction of the Commissioner to have been paid by an employer to a licensed or registered childcare centre as fees in respect of childcare services for the children of his employees, up to a maximum of four hundred liri per child:"

Amendment of article 14B of the principal Act.

11. In paragraph (b) of article 14B(1) of the principal Act, for the words "three hundred liri" there shall inserted the words "six hundred liri" and for the words "two hundred liri" there shall be inserted the words "four hundred liri".

Addition of new article 14C to the principal Act.

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

"Childcare fees.

14C. Notwithstanding anything to the contrary contained in this Act, if an individual proves to the satisfaction of the Commissioner that in the year preceding a year of assessment he has paid fees in respect of childcare services for his children to a licensed or registered childcare centre he shall, for each child, be allowed as a deduction against his income the lesser of these amounts -

- (a) the amount actually paid as confirmed by official receipts;
- (b) four hundred liri."

Addition of new article 31A to the principal Act.

13. Immediately after article 31 of the principal Act there shall

be added the following new article:

"Taxation of rental income received from the Housing Authority.

31A. (1) Notwithstanding any other provision of the Income Tax Acts or any regulations issued thereunder, this article shall apply where any person rents immovable property to the Housing Authority for a period of not less than ten years.

(2) The tax chargeable in the circumstances mentioned in subarticle (1) shall be at the rate of 5% of the gross rental income received. Such tax shall be final and not be available as a credit against the tax liability of the said person or refundable to him in any way.

(3) The Housing Authority shall deduct the tax mentioned in subarticle (2) when making any payments of rent to which this article applies and shall render an account to the Commissioner of all amounts so deducted specifying amounts and details of the recipient.

(4) The Housing Authority shall remit the tax deducted in accordance with subarticle (3), together with the account mentioned in the said subarticle, to the Commissioner by the fourteenth day following the end of the month during which the rent was paid."

14. Immediately after subarticle (5) of article 33 of the principal Act there shall be added the following new subarticle:

Amendment of article 33 of the principal Act.

"(6) Where the tax deductible in accordance with the provisions of this article is not remitted to the Commissioner within the time stipulated in subarticle (2), or an account of amounts deducted is not rendered to the Commissioner as required under this article, the payor shall become liable to a penalty of not more than ten thousand liri as may be prescribed by the Minister."

15. Paragraphs (a) and (b) of article 56(1) of the principal Act shall be substituted by the following new paragraphs:

Amendment of article 56 of the principal Act.

"(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 the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every lira of the first Lm4500 0c

For every lira of the next Lm3500 15c

For every lira of the next Lm2000 25c

For every lira of the remainder 35c;

(b) in the case of any other individual resident in Malta including each spouse where the responsible spouse has opted for a separate computation for the purposes of article 50 -

For every lira of the first Lm3250 0c

For every lira of the next Lm2250 15c

For every lira of the next Lm1250 25c

For every lira of the remainder 35c:".

PART III

Amendment to the Central Bank of Malta Act. Cap. 204.

16. (1) This Part amends the Central Bank of Malta Act, and shall be read and construed as one with the Central Bank of Malta Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall come into force on such date as the Minister responsible for finance may by notice in the Gazette establish.

Amendment of article 24 of the principal Act.

17. In subarticle (4) of article 24 of the principal Act, the words "the Bank" shall be substituted with the words "the European Central Bank".

PART IV

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

18. (1) This Part amends the Duty on Documents and Transfers Act, and shall be read and construed as one with the Duty on Documents and Transfers Act, hereinafter in this Part referred to as "the principal Act".

(2) The provisions of this Act shall come into force on the 1st January, 2007 in respect of any declaration made in accordance with article 33 of the principal Act in respect of persons from whom the transfer *causa mortis* originates who die on or after the 1st January, 2007.

19. Article 35 of the principal Act shall be amended as follows: Amendment of article 35 of the principal Act.

(a) in subparagraph (i) of paragraph (a) of subarticle (1) for the words "The first ten thousand liri", there shall be substituted the words "The first fifteen thousand liri";

(b) in the first proviso of subparagraph (i) of paragraph (a) of subarticle (1) for the words "as is proportionate to ten thousand liri", there shall be substituted the words "as is proportionate to fifteen thousand liri";

(c) in subparagraph (i) of subarticle (2) for the words "as represents that part of the value of such dwelling house which exceeds ten thousand liri but not twenty thousand liri, or such greater amounts as may be prescribed; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to ten thousand liri or that part of its value which exceeds ten thousand liri but not twenty thousand liri or such greater amounts", there shall be substituted the words "as represents that part of the value of such dwelling house which exceeds fifteen thousand liri but not thirty thousand liri, or such greater amounts as may be prescribed; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to fifteen thousand liri or that part of its value which exceeds fifteen thousand liri but not thirty thousand liri or such greater amounts" ; and

(d) in subparagraph (ii) of subarticle (2) for the words "as represents the first twenty thousand liri or such greater amount as may be prescribed as aforesaid, of the value of such dwelling house; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to twenty thousand liri or such greater amount", there shall be substituted the words "as represents the first thirty thousand liri or such greater amount as may be prescribed as aforesaid, of the value of such dwelling house; and where such dwelling house was not fully owned or otherwise held by the person from whom the transfer *causa mortis* originated, the amount of the value chargeable at the said rate shall be such amount as is proportionate to thirty thousand liri or such greater amount".

PART V

Amendment to
the Motor
Vehicles
Registration Tax
Act.
Cap. 368.

20. (1) This Part amends the Motor Vehicles Registration Tax Act and shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter in this Part referred to as "the principal Act".

(2) This Part shall be deemed to have come into force on the 1st January, 2007.

Amendment of
article 2 of the
principal Act.

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

(a) immediately after the definition "private motor vehicle" there shall be inserted the following new definition:

" "quad bikes" means a four-wheeled bike with handlebars whose maximum design speed is more than 45 km per hour;" and

(b) immediately after the definition "racing car" there shall be inserted the following new definition:

" "road" means any national, arterial, distributor, access and local access road;".

Substitution of
the First
Schedule to the
principal Act.

22. For the First Schedule to the principal Act, there shall be substituted the following:

"FIRST SCHEDULE

[Article 6(1)]

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
87.01		Tractors (other than tractors of H.S. heading No. 87.09):	
	1.011.000	1. Pedestrian controlled tractors	0%
	1.012.000	2. Road tractors for semi-trailers	0%
	1.013.000	3. Track-laying tractors	0%
	1.014.000	4. Other	0%
87.02		Motor vehicles for the transport of ten or more persons, including the driver:	
	1.021.000	1. Scheduled buses	6%
	1.022.000	2. Unscheduled buses or coaches	24%
	1.023.000	3. Minibuses for the transport of passengers against payment:	
	1.023.001	3.1. new	21%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.023.002	3.2. used	21% but not less than Lm3,500 per vehicle
	1.024.000	4. Midibuses and private minibuses with engine:	
	1.024.001	4.1. of a cylinder capacity not exceeding 1500cc ..	50.5%
	1.024.002	4.2. of a cylinder capacity exceeding 1500cc	60%
	1.025.000	5. Other (excluding electric vehicles):	
	1.025.001	5.1. Vans for the transport of eleven persons, including the driver:	
	1.025.010	5.1.1. for use as chauffeur driven motor vehicle	30%
	1.025.020	5.1.2. other motor vehicles with engine:	
	1.025.021	5.1.2.1. of a cylinder capacity not exceeding 1500cc	50.5%
	1.025.022	5.1.2.2. of a cylinder capacity exceeding 1500cc	60%
	1.025.050	5.2. Other	60%
	1.026.100	6. Electric vehicles:	
	1.026.110	6.1. battery driven electric vehicles	0%
	1.026.120	6.2. petrol (or diesel) electric hybrid vehicles:	
	1.026.121	6.2.1. scheduled buses	2%
	1.026.131	6.2.2. other	16.5%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of H.S. heading No. 87.02), including station wagons and racing cars:	
	1.031.000	1. Vehicles specially designed for travelling on snow; golf cars and similar vehicles	50.5%
	1.032.000	2. Other vehicles, with spark/compression-ignition internal combustion engine:	
	1.032.001	2.1 of a cylinder capacity not exceeding 1000cc:	
	1.032.002	2.1.1 Chassis fitted with engine and cab	50.5%
	1.032.005	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.032.010	2.1.3 Other vehicles, new:	
	1.032.011	2.1.3.1 For use as motor vehicle for hire:	
	1.032.012	2.1.3.1.1 chauffeur driven vehicles	30%
	1.032.013	2.1.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.014	2.1.3.1.3 self-drive vehicles intended for long term hire	50.5%
	1.032.015	2.1.3.1.4 other	50.5%
	1.032.016	2.1.3.1.5 quad bikes to be used on the road	50.5%
	1.032.020	2.1.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.030	2.1.3.3 Taxi-cars	20%
	1.032.035	2.1.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.040	2.1.3.5 For other use	50.5%
	1.032.050	2.1.4 Other vehicles used:	
	1.032.051	2.1.4.1 For use as motor vehicle for hire:	
	1.032.052	2.1.4.1.1 chauffeur driven vehicles:	
	1.032.053	2.1.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm715 per vehicle
	1.032.054	2.1.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm715 per vehicle
	1.032.055	2.1.4.1.1.3 other	50.5% but not less than Lm1,200 per vehicle
	1.032.056	2.1.4.1.2 self-drive vehicles intended for short term hire	50.5% but not less than Lm1,200 per vehicle
	1.032.057	2.1.4.1.3 self-drive vehicles intended for long term hire	50.5% but not less than Lm1,200 per vehicle
	1.032.058	2.1.4.1.4 other	50.5% but not less than Lm1,200 per vehicle
	1.032.059	2.1.4.1.5 quad bikes to be used on the road	50.5% but not less than Lm1,200 per vehicle
	1.032.060	2.1.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1,155 per vehicle
	1.032.070	2.1.4.3 Taxi-cars	50.5% but not less than Lm1,200 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.075	2.1.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.080	2.1.4.5 For other use:	
	1.032.081	2.1.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.082	2.1.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm265 per vehicle
	1.032.083	2.1.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	25.5% but not less than Lm610 per vehicle
	1.032.084	2.1.4.5.2 other	50.5% but not less than Lm1,200 per vehicle
	1.032.101	2.2 of a cylinder capacity exceeding 1000cc but not exceeding 1300cc:	
	1.032.102	2.2.1 Chassis fitted with engine and cab	50.5%
	1.032.105	2.2.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	50.5%
	1.032.110	2.2.3 Other vehicles, new:	
	1.032.111	2.2.3.1 For use as motor vehicle for hire:	
	1.032.112	2.2.3.1.1 chauffeur driven vehicles	30%
	1.032.113	2.2.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.114	2.2.3.1.3 self-drive vehicles intended for long term hire	50.5%
	1.032.115	2.2.3.1.4 other	50.5%
	1.032.116	2.2.3.1.5 quad bikes to be used on the road	50.5%
	1.032.120	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.130	2.2.3.3 Taxi-cars	20%
	1.032.135	2.2.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.140	2.2.3.5 For other use	50.5%
	1.032.150	2.2.4 Other vehicles used:	
	1.032.151	2.2.4.1 For use as motor vehicle for hire:	
	1.032.152	2.2.4.1.1 chauffeur driven vehicles:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.153	2.2.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm895 per vehicle
	1.032.154	2.2.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm895 per vehicle
	1.032.155	2.2.4.1.1.3 other	50.5% but not less than Lm1,500 per vehicle
	1.032.156	2.2.4.1.2 self-drive vehicles intended for short term hire	50.5% but not less than Lm1,500 per vehicle
	1.032.157	2.2.4.1.3 self-drive vehicles intended for long term hire	50.5% but not less than Lm1,500 per vehicle
	1.032.158	2.2.4.1.4 other	50.5% but not less than Lm1,500 per vehicle
	1.032.159	2.2.4.1.5 quad bikes to be used on the road	50.5% but not less than Lm1,500 per vehicle
	1.032.160	2.2.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm1,440 per vehicle
	1.032.170	2.2.4.3 Taxi-cars	50.5% but not less than Lm1,500 per vehicle
	1.032.175	2.2.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.180	2.2.4.5 For other use:	
	1.032.181	2.2.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.182	2.2.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm330 per vehicle
	1.032.183	2.2.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	25.5% but not less than Lm760 per vehicle
	1.032.184	2.2.4.5.2 other	50.5% but not less than Lm1,500 per vehicle
	1.032.201	2.3 of a cylinder capacity exceeding 1300cc but not exceeding 1500cc:	
	1.032.202	2.3.1 Chassis fitted with engine and cab	53%
	1.032.205	2.3.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	53%
	1.032.210	2.3.3 Other vehicles, new:	
	1.032.211	2.3.3.1 For use as motor vehicle for hire:	
	1.032.212	2.3.3.1.1 chauffeur driven vehicles	30%
	1.032.213	2.3.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.214	2.3.3.1.3 self-drive vehicles intended for long term hire	53%
	1.032.215	2.3.3.1.4 other	53%
	1.032.216	2.3.3.1.5 quad bikes to be used on the road	53%
	1.032.220	2.2.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.230	2.3.3.3 Taxi-cars	20%
	1.032.235	2.3.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.240	2.3.3.5 For other use	53%
	1.032.250	2.3.4 Other vehicles used:	
	1.032.251	2.3.4.1 For use as motor vehicle for hire:	
	1.032.252	2.3.4.1.1 chauffeur driven vehicles:	
	1.032.253	2.3.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,250 per vehicle
	1.032.254	2.3.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,250 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.255	2.3.4.1.1.3 other	53% but not less than Lm2,200 per vehicle
	1.032.256	2.3.4.1.2 self-drive vehicles intended for short term hire	53% but not less than Lm2,200 per vehicle
	1.032.257	2.3.4.1.3 self-drive vehicles intended for long term hire	53% but not less than Lm2,200 per vehicle
	1.032.258	2.3.4.1.4 other	53% but not less than Lm2,200 per vehicle
	1.032.259	2.3.4.1.5 quad bikes to be used on the road	53% but not less than Lm2,200 per vehicle
	1.032.260	2.3.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2,015 per vehicle
	1.032.270	2.3.4.3 Taxi-cars	53% but not less than Lm2,200 per vehicle
	1.032.275	2.3.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.280	2.3.4.5 For other use:	
	1.032.281	2.3.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.282	2.3.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	11% but not less than Lm460 per vehicle
	1.032.283	2.3.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	26.5% but not less than Lm1,100 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.284	2.3.4.5.2 other	53% but not less than Lm2,200 per vehicle
	1.032.301	2.4 of a cylinder capacity exceeding 1500cc but not exceeding 1800cc:	
	1.032.302	2.4.1 Chassis fitted with engine and cab	60%
	1.032.305	2.4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.032.310	2.4.3 Other vehicles, new:	
	1.032.311	2.4.3.1 For use as motor vehicle for hire:	
	1.032.312	2.4.3.1.1 chauffeur driven vehicles	30%
	1.032.313	2.4.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.314	2.4.3.1.3 self-drive vehicles intended for long term hire	60%
	1.032.315	2.4.3.1.4 other	60%
	1.032.316	2.4.3.1.5 quad bikes to be used on the road	60%
	1.032.320	2.4.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.330	2.4.3.3 Taxi-cars	20%
	1.032.335	2.4.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.340	2.4.3.5 For other use	60%
	1.032.350	2.4.4 Other vehicles used:	
	1.032.351	2.4.4.1 For use as motor vehicle for hire:	
	1.032.352	2.4.4.1.1 chauffeur driven vehicles:	
	1.032.353	2.4.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,450 per vehicle
	1.032.354	2.4.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,450 per vehicle
	1.032.355	2.4.4.1.1.3 other	60% but not less than Lm2,900 per vehicle
	1.032.356	2.4.4.1.2 self-drive vehicles intended for short term hire	60% but not less than Lm2,900 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.357	2.4.4.1.3 self-drive vehicles intended for long term hire	60% but not less than Lm2,900 per vehicle
	1.032.358	2.4.4.1.4 other	60% but not less than Lm2,900 per vehicle
	1.032.359	2.4.4.1.5 quad bikes to be used on the road	60% but not less than Lm2,900 per vehicle
	1.032.360	2.4.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm2,345 per vehicle
	1.032.370	2.4.4.3 Taxi-cars	60% but not less than Lm2,900 per vehicle
	1.032.375	2.4.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.380	2.4.4.5 For other use:	
	1.032.381	2.4.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.382	2.4.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm800 per vehicle
	1.032.383	2.4.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	30% but not less than Lm1,450 per vehicle
	1.032.384	2.4.4.5.2 other	60% but not less than Lm2,900 per vehicle
	1.032.401	2.5 of a cylinder capacity exceeding 1800cc but not exceeding 2000cc:	
	1.032.402	2.5.1 Chassis fitted with engine and cab	65%
	1.032.405	2.5.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	65%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.410		2.5.3 Other vehicles, new:	
1.032.411		2.5.3.1 For use as motor vehicle for hire:	
1.032.412		2.5.3.1.1 chauffeur driven vehicles	30%
1.032.413		2.5.3.1.2 self-drive vehicles intended for short term hire	30%
1.032.414		2.5.3.1.3 self-drive vehicles intended for long term hire	65%
1.032.415		2.5.3.1.4 other	65%
1.032.416		2.5.3.1.5 quad bikes to be used on the road	65%
1.032.420		2.5.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
1.032.430		2.5.3.3 Taxi-cars	20%
1.032.435		2.5.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.440		2.5.3.5 For other use	65%
1.032.450		2.5.4 Other vehicles used:	
1.032.451		2.5.4.1 For use as motor vehicle for hire:	
1.032.452		2.5.4.1.1 chauffeur driven vehicles:	
1.032.453		2.5.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm1,940 per vehicle
1.032.454		2.5.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm1,940 per vehicle
1.032.455		2.5.4.1.1.3 other	65% but not less than Lm4,200 per vehicle
1.032.456		2.5.4.1.2 self-drive vehicles intended for short term hire	65% but not less than Lm4,200 per vehicle
1.032.457		2.5.4.1.3 self-drive vehicles intended for long term hire	65% but not less than Lm4,200 per vehicle
1.032.458		2.5.4.1.4 other	65% but not less than Lm4,200 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.459	2.5.4.1.5 quad bikes to be used on the road	65% but not less than Lm4,200 per vehicle
	1.032.460	2.5.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm3,135 per vehicle
	1.032.470	2.5.4.3 Taxi-cars	65% but not less than Lm4,200 per vehicle
	1.032.475	2.5.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.480	2.5.4.5 For other use:	
	1.032.481	2.5.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.482	2.5.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,070 per vehicle
	1.032.483	2.5.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	32.5% but not less than Lm2,100 per vehicle
	1.032.484	2.5.4.5.2 other	65% but not less than Lm4,200 per vehicle
	1.032.501	2.6 of a cylinder capacity exceeding 2000cc but not exceeding 2500cc:	
	1.032.502	2.6.1 Chassis fitted with engine and cab	75%
	1.032.505	2.6.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.032.510	2.6.3 Other vehicles, new:	
	1.032.511	2.6.3.1 For use as motor vehicle for hire:	
	1.032.512	2.6.3.1.1 chauffeur driven vehicles	30%
	1.032.513	2.6.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.514	2.6.3.1.3 self-drive vehicles intended for long term hire	75%
	1.032.515	2.6.3.1.4 other	75%
	1.032.516	2.6.3.1.5 quad bikes to be used on the road	75%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.520	2.6.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.530	2.6.3.3 Taxi-cars	20%
	1.032.535	2.6.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.540	2.6.3.5 For other use	75%
	1.032.550	2.6.4 Other vehicles used:	
	1.032.551	2.6.4.1 For use as motor vehicle for hire:	
	1.032.552	2.6.4.1.1 chauffeur driven vehicles:	
	1.032.553	2.6.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm2,920 per vehicle
	1.032.554	2.6.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm2,920 per vehicle
	1.032.555	2.6.4.1.1.3 other	75% but not less than Lm7,300 per vehicle
	1.032.556	2.6.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm7,300 per vehicle
	1.032.557	2.6.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm7,300 per vehicle
	1.032.558	2.6.4.1.4 other	75% but not less than Lm7,300 per vehicle
	1.032.559	2.6.4.1.5 quad bikes to be used on the road	75% but not less than Lm7,300 per vehicle
	1.032.560	2.6.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm4,725 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.570	2.6.4.3 Taxi-cars	75% but not less than Lm7,300 per vehicle
	1.032.575	2.6.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.580	2.6.4.5 For other use:	
	1.032.581	2.6.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.582	2.6.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,610 per vehicle
	1.032.583	2.6.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	37.5% but not less than Lm3,650 per vehicle
	1.032.584	2.6.4.5.2 other	75% but not less than Lm7,300 per vehicle
	1.032.601	2.7 of a cylinder capacity exceeding 2500cc but not exceeding 3000cc:	
	1.032.602	2.7.1 Chassis fitted with engine and cab	75%
	1.032.605	2.7.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.032.610	2.7.3 Other vehicles, new:	
	1.032.611	2.7.3.1 For use as motor vehicle for hire:	
	1.032.612	2.7.3.1.1 chauffeur driven vehicles	30%
	1.032.613	2.7.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.614	2.7.3.1.3 self-drive vehicles intended for long term hire	75%
	1.032.615	2.7.3.1.4 other	75%
	1.032.616	2.7.3.1.5 quad bikes to be used on the road	75%
	1.032.620	2.7.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.630	2.7.3.3 Taxi-cars	20%
	1.032.635	2.7.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.640	2.7.3.5 For other use	75%
	1.032.650	2.7.4 Other vehicles used:	
	1.032.651	2.7.4.1 For use as motor vehicle for hire:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
1.032.652		2.7.4.1.1 chauffeur driven vehicles:	
1.032.653		2.7.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm3,360 per vehicle
1.032.654		2.7.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm3,360 per vehicle
1.032.655		2.7.4.1.1.3 other	75% but not less than Lm8,400 per vehicle
1.032.656		2.7.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm8,400 per vehicle
1.032.657		2.7.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm8,400 per vehicle
1.032.658		2.7.4.1.4 other	75% but not less than Lm8,400 per vehicle
1.032.659		2.7.4.1.5 quad bikes to be used on the road	75% but not less than Lm8,400 per vehicle
1.032.660		2.7.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm5,435 per vehicle
1.032.670		2.7.4.3 Taxi-cars	75% but not less than Lm8,400 per vehicle
1.032.675		2.7.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
1.032.680		2.7.4.5 For other use:	
1.032.681		2.7.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.682	2.7.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm1,850 per vehicle
	1.032.683	2.7.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	37.5% but not less than Lm4,200 per vehicle
	1.032.684	2.7.4.5.2 other	75% but not less than Lm8,400 per vehicle
	1.032.701	2.8 of a cylinder capacity exceeding 3000cc:	
	1.032.702	2.8.1 Chassis fitted with engine and cab	75%
	1.032.705	2.8.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	75%
	1.032.710	2.8.3 Other vehicles, new:	
	1.032.711	2.8.3.1 For use as motor vehicle for hire:	
	1.032.712	2.8.3.1.1 chauffeur driven vehicles	30%
	1.032.713	2.8.3.1.2 self-drive vehicles intended for short term hire	30%
	1.032.714	2.8.3.1.3 self-drive vehicles intended for long term hire	75%
	1.032.715	2.8.3.1.4 other	75%
	1.032.716	2.8.3.1.5 quad bikes to be used on the road	75%
	1.032.720	2.8.3.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5%
	1.032.730	2.8.3.3 Taxi-cars	20%
	1.032.735	2.8.3.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.740	2.8.3.5 For other use	75%
	1.032.750	2.8.4 Other vehicles used:	
	1.032.751	2.8.4.1 For use as motor vehicle for hire:	
	1.032.752	2.8.4.1.1 chauffeur driven vehicles:	
	1.032.753	2.8.4.1.1.1 classic, vintage and veteran vehicles manufactured on the thirty-first of December 1975 or before and certified authentic by a body approved by the Authority	30% but not less than Lm4,400 per vehicle
	1.032.754	2.8.4.1.1.2 limousines and faithful replicas of classic, vintage and veteran vehicles recognised as such by the Authority	30% but not less than Lm4,400 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.755	2.8.4.1.1.3 other	75% but not less than Lm11,000 per vehicle
	1.032.756	2.8.4.1.2 self-drive vehicles intended for short term hire	75% but not less than Lm11,000 per vehicle
	1.032.757	2.8.4.1.3 self-drive vehicles intended for long term hire	75% but not less than Lm11,000 per vehicle
	1.032.758	2.8.4.1.4 other	75% but not less than Lm11,000 per vehicle
	1.032.759	2.8.4.1.5 quad bikes to be used on the road	75% but not less than Lm11,000 per vehicle
	1.032.760	2.8.4.2 Ambulances, prison vans, hearses, and light weight three-wheeled vehicles having the characteristic of a motor vehicle of this sub-heading	48.5% but not less than Lm7,115 per vehicle
	1.032.770	2.8.4.3 Taxi-cars	75% but not less than Lm11,000 per vehicle
	1.032.775	2.8.4.4 Racing cars, go-karts and quad bikes not suitable to be used on the road	6.5%
	1.032.780	2.8.4.5 For other use:	
	1.032.781	2.8.4.5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.032.782	2.8.4.5.1.1 vehicles manufactured before or on the thirty-first of December, 1955 .	16.5% but not less than Lm2,420 per vehicle
	1.032.783	2.8.4.5.1.2 vehicles manufactured on or after the first of January, 1956, but not after the thirty-first December, 1975	37.5% but not less than Lm5,500 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.032.784	2.8.4.5.2 other	75% but not less than Lm11,000 per vehicle
	1.033.000	3. Electric vehicles:	
	1.033.010	3.1 battery driven electric vehicles	0%
	1.033.020	3.2 petrol (or diesel) electric hybrid vehicles	16.5%
	1.034.000	4. Other:	
	1.034.010	4.1 Chassis fitted with engine and cab	60%
	1.034.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	60%
	1.034.030	4.3 Other:	
	1.034.040	4.3.1 New	60%
	1.034.050	4.3.2 Other	60%
87.04		Motor vehicles for the transport of goods	
		1. Dumpers designed for off-highway use:	
	1.041.001	1.1 Light Dumpers	31%
	1.042.001	1.2 Other:	
	1.042.010	1.2.1 Chassis fitted with engine and cab	57.5% but not less than Lm1,480 per vehicle
	1.042.020	1.2.2 Other	57.5% but not less than Lm1,610 per vehicle
		2. Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	1.043.000	2.1 g.v.w. not exceeding 5 tonnes:	
	1.043.001	2.1.1 Chassis fitted with engine and cab	57.5% but not less than Lm1,480 per vehicle
	1.043.010	2.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1,480 per vehicle
	1.043.020	2.1.3 Other:	
	1.043.025	2.1.3.1 New	57.5%
	1.043.030	2.1.3.2 Other:	
	1.043.031	2.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.043.032	2.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
	1.043.033	2.1.3.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm735 per vehicle
	1.043.034	2.1.3.2.2 other	57.5% but not less than Lm1,480 per vehicle
	1.044.000	2.2 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
	1.044.001	2.2.1 Chassis fitted with engine and cab:	
	1.044.011	2.2.1.1 New	24%
	1.044.020	2.2.1.2 Other	57.5% but not less than Lm1,480 per vehicle
	1.044.030	2.2.2 Other:	
	1.044.041	2.2.2.1 New	24%
	1.044.050	2.2.2.2 Other:	
	1.044.051	2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by an approved body:	
	1.044.052	2.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm540 per vehicle
	1.044.053	2.2.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm1,470 per vehicle
	1.044.054	2.2.2.1.2 other	57.5% but not less than Lm2,960 per vehicle
	1.045.000	2.3 g.v.w. exceeding 20 tonnes:	
	1.045.001	2.3.1 Chassis fitted with engine and cab:	
	1.045.011	2.3.1.1 New	24%
	1.045.020	2.3.1.2 Other	57.5% but not less than Lm1,890 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.045.030	2.3.2 Other:	
	1.045.041	2.3.2.1 New	24%
	1.045.050	2.3.2.2 Other:	
	1.045.051	2.3.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.045.052	2.3.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm585 per vehicle
	1.045.053	2.3.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm1,585 per vehicle
	1.045.054	2.3.2.2.2 other	57.5% but not less than Lm3,190 per vehicle
		3. Other, with spark-ignition internal combustion piston engine:	
	1.046.000	3.1 g.v.w. not exceeding 5 tonnes	
	1.046.010	3.1.1 Chassis fitted with engine and cab	57.5% but not less than Lm1,480 per vehicle
	1.046.020	3.1.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare rear platform	57.5% but not less than Lm1,480 per vehicle
	1.046.030	3.1.3 Other:	
	1.046.040	3.1.3.1 New	57.5%
	1.046.050	3.1.3.2 Other:	
	1.046.051	3.1.3.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.046.052	3.1.3.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm270 per vehicle
	1.046.053	3.1.3.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm735 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.046.054	3.1.3.2.2 other	57.5% but not less than Lm1,480 per vehicle
	1.047.000	3.2 g.v.w. exceeding 5 tonnes:	
	1.047.010	3.2.1 Chassis fitted with engine and cab:	
	1.047.021	3.2.1.1 New	24%
	1.047.030	3.2.1.2 Other	57.5% but not less than Lm1,480 per vehicle
	1.047.040	3.2.2 Other:	
	1.047.051	3.2.2.1 New	24%
	1.047.060	3.2.2.2 Other:	
	1.047.061	3.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.047.062	3.2.2.2.1.1 vehicles manufactured before or on the thirty-first of December 1955 ..	10.5% but not less than Lm540 per vehicle
	1.047.063	3.2.2.2.1.2 vehicles manufactured on or after the first of January 1956 but not after the thirty-first of December 1975 ...	28.5% but not less than Lm1,470 per vehicle
	1.047.064	3.2.2.2.2 other	57.5% but not less than Lm2,960 per vehicle
		4. Other (excluding electric vehicles):	
	1.048.010	4.1 Chassis fitted with engine and cab	57.5%
	1.048.020	4.2 Vehicles of unitary (monocoque) structure fitted with engine and a body consisting only of the driver's cab and the bare platform	57.5%
	1.048.030	4.3 Other:	
	1.048.040	4.3.1 New	57.5%
	1.048.050	4.3.2 Other	57.5% but not less than Lm3,190 per vehicle
	1.048.060	4.3.3 New tipper trucks, with a g.v.w. exceeding 5 tonnes, whose front end of the platform can be pneumatically or hydraulically raised	0%
	1.048.070	4.3.4 New refuse disposal trucks with a g.v.w. exceeding 5 tonnes	0%

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.049.000	5. Electric vehicles:	
	1.049.010	5.1. battery driven electric vehicles	0%
	1.049.020	5.2. petrol (or diesel) electric hybrid vehicles	16.5%
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.051.000	1. Crane lorries	0%
	1.052.000	2. Mobile drilling derricks	0%
	1.053.000	3. Fire fighting vehicles	0%
	1.054.000	4. Concrete-mixer lorries	0%
	1.055.000	5. Other:	
	1.055.010	5.1. Breakdown lorries	0%
	1.055.020	5.2. Concrete-pumping lorries	0%
	1.055.030	5.3. Other	0%
87.06		Chassis fitted with engine, for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:	
	1.061.000	1. For tractors (other than tractors of H.S. heading 87.09)	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01
	1.062.000	2. For motor vehicles for the transport of ten or more persons, including the driver	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02
	1.063.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.064.000	4. For motor vehicles for the transport of goods	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.065.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
87.07	1.070.000	Bodies (including cabs), for the motor vehicles of H.S. heading Nos. 87.01 to 87.05:	0%
87.08		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	
	1.081.000	1. For tractors (other than tractors of H.S. heading 87.09):	
	1.081.001	1.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.01
	1.081.010	1.2 Other parts	0%
	1.082.000	2. For motor vehicles for the transport of ten or more persons, including the driver:	
	1.082.001	2.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 6 as per H.S. Code No. 87.02
	1.082.010	2.2 Other parts	0%
	1.083.000	3. For motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.083.001	3.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 4 as per H.S. Code No. 87.03
	1.083.010	3.2 Other parts	0%
	1.084.000	4. For motor vehicles for the transport of goods:	
	1.084.001	4.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.04
	1.084.010	4.2 Other parts	0%
	1.085.000	5. For special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	
	1.085.001	5.1 Motor vehicle chassis frames	The rates of tax applicable in categories 1 to 5 as per H.S. Code No. 87.05
	1.085.010	5.2 Other parts	0%
87.09	1.091.000	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles	0%
87.10	1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars:	
	1.111.000	1. With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
	1.111.010	1.1 Cycles fitted with an auxiliary motor:	

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.111.011	1.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.111.012	1.1.1.1 manufactured before or on the thirty-first of December 1955	6.5%
	1.111.013	1.1.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5%
	1.111.014	1.1.2 other	28.5%
	1.111.020	1.2 Other:	
	1.111.021	1.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.111.022	1.2.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm11 per vehicle
	1.111.023	1.2.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5% but not less than Lm23 per vehicle
	1.111.024	1.2.2 other	28.5% but not less than Lm45 per vehicle
	1.112.000	2. With reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250cc:	
	1.112.010	2.1 Cycles fitted with an auxiliary motor:	
	1.112.011	2.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.112.012	2.1.1.1 manufactured before or on the thirty-first of December 1955	6.5%
	1.112.013	2.1.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5%
	1.112.014	2.1.2 other	28.5%
	1.112.020	2.2 Other:	
	1.112.030	2.2.1 With cylinder capacity exceeding 50cc but not exceeding 125cc:	
	1.112.031	2.2.1.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.112.032	2.2.1.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm20 per vehicle
	1.112.033	2.2.1.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	14.5% but not less than Lm44 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.112.034	2.2.1.2 other	28.5% but not less than Lm85 per vehicle
	1.112.040	2.2.2 With cylinder capacity exceeding 125cc but not 250cc:	
	1.112.041	2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.112.042	2.2.2.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm30 per vehicle
	1.112.043	2.2.2.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm98 per vehicle
	1.112.044	2.2.2.2 other	42% but not less than Lm195 per vehicle
	1.113.000	3. With reciprocating internal combustion piston engine of cylinder capacity exceeding 250cc but not exceeding 500cc:	
	1.113.001	3.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.113.002	3.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm36 per vehicle
	1.113.003	3.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm115 per vehicle
	1.113.004	3.2 other	42% but not less than Lm230 per vehicle
	1.114.000	4. With reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc:	
	1.114.001	4.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.114.002	4.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm47 per vehicle

H.S. Code No.	VERA Code Number	Goods	Rate of Tax
	1.114.003	4.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm150 per vehicle
	1.114.004	4.2 other	42% but not less than Lm300 per vehicle
	1.115.000	5. With reciprocating internal combustion piston engine of cylinder capacity exceeding 800cc:	
	1.115.001	5.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
	1.115.002	5.1.1 manufactured before or on the thirty-first of December 1955	6.5% but not less than Lm98 per vehicle
	1.115.003	5.1.2 manufactured on or after the first of January 1956 but not after the thirty-first of December 1975	21% but not less than Lm315 per vehicle
	1.115.004	5.2 other	42% but not less than Lm630 per vehicle
	1.116.000	6. Battery driven electric motorcycles	0%
	1.117.000	7. Other	42%
87.13	1.131.000	Invalid carriages, whether or not motorised or otherwise mechanically propelled	0%
87.14		Parts and accessories of vehicles of H.S. headings number 87.11 to 87.13:	
	1.141.000	1. Chassis frames for motorcycles (including mopeds) and for cycles fitted with an auxiliary motor, with or without side-cars	The rates of tax applicable in categories 1 to 7 as per H.S. Code No. 87.11
	1.142.000	2. Invalid carriages chassis frames	The rates of tax applicable in H.S. Code No. 87.13
	1.143.000	3. Other parts	0%."

PART VI

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

23. (1) 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".

(2) The provisions of articles 24, 25 and 31 in Part VI shall be deemed to have come into force as from the year of assessment 2007.

Amendment of
article 4 of the
principal Act.

24. In article 4 of the principal Act, immediately after subarticle (8) there shall be added the following new subarticle:

"(9) Notwithstanding the provisions of the other subarticles of this article or of any other law, the Commissioner shall furnish to the Commissioner of Value Added Tax such information being information obtained by the Commissioner for any of the purposes of this Act, as may be directed by the Minister."

Addition of new
article 12A to
the principal
Act.

25. Immediately after article 12 of the principal Act, there shall be added the following new article.

"No obligation to
furnish return of
income.

12A. (1) Notwithstanding the provisions of articles 10, 11 and 12, but without prejudice to the other provisions of this Part, a person shall not be required to furnish a return of income mentioned in article 10(1) or to make an election in terms of article 12 where the Commissioner gives notice in writing to this effect to such person.

(2) The notice mentioned in subarticle (1) shall include a person's income which is required to be disclosed for the purposes of the Income Tax Acts as known to the Commissioner at the time of service of the said notice.

(3) When a person who is served with a notice mentioned in subarticle (1) has income required to be disclosed that is higher than that shown in the said notice it shall be the duty of that person to furnish a return of income under article 10(1).

(4) Where the notice mentioned in subarticle (1) hereof results in a refund of tax, the Commissioner shall refund such tax after the person in receipt of such notice has agreed in writing that the refund is due to him, and if it then results that the refund is wholly or partly not due to the said person and that the said person has failed to abide by the provisions of subarticle (3) the provisions of article 48(9) of this Act shall apply."

26. In the proviso to subarticle (5) of article 19 of the principal Act, for the words "of article 27, or of article 324(2) of the Companies Act.", there shall be substituted the words "of article 26, of article 163(5) or of article 324(2) of the Companies Act.".

Amendment of article 19 of the principal Act.

27. The proviso to subarticle (1) of article 35 of the principal Act shall be deleted.

Amendment of article 35 of the principal Act.

28. In paragraph (b) of article 36 of the principal Act, for the words "of subarticle (2)(b), or of article 30(3), or of article 31(1)", there shall be substituted the words "of article 30(1)(b) or (2) or (3), or of article 31(5)".

Amendment of article 36 of the principal Act.

29. (1) Subarticle (1) of article 37 of the principal Act shall be substituted by the following:

Amendment of article 37 of the principal Act.

"(1) Any person who, having appealed to the Board feels aggrieved by its decision may, by application filed within thirty days from the date of service upon him of the decision of the Board, appeal against the decision, on a question of law only -

(i) where the total amount of tax, additional tax, fines and interest in dispute at the time when the appeal was lodged before the Board is less than five hundred thousand liri (Lm500,000), to the Court of Appeal (Inferior Jurisdiction); and

(ii) where the total amount of tax, additional tax, fines and interest in dispute at the time when the appeal was lodged before the Board is of five hundred thousand liri (Lm500,000) or more, to the Court of Appeal."

(2) Subarticle (2) thereof shall be substituted by the following:

"(2) The Commissioner may, if he is dissatisfied with the decision of the Board, appeal against the decision on a question

of law only to the court that is competent to take cognizance of the appeal in accordance with subarticle (1)(i) and (ii) by an application filed within thirty days from the date of the Board's decision."

(3) In subarticle (7) thereof immediately after the words "shall be in the discretion of the", there shall be added the words "Court of Appeal or of the" and immediately after the words "(Inferior Jurisdiction)" there shall be added the words ", as the case may be,".

(4) In subarticle (8) thereof immediately after the words "in connection with an appeal to" there shall be added the words "the Court of Appeal and to" and immediately after the words "(Inferior Jurisdiction)" there shall be added the words ", as the case may be,".

Amendment of article 47 of the principal Act.

30. Subarticle (3) of article 47 of the principal Act shall be substituted by the following new subarticle:

"(3) The running of the period referred to in subarticle (2) shall be interrupted by a demand note served through registered post by the Commissioner or by any judicial act filed by the Commissioner before the expiration of such period demanding the payment of the amount claimed."

Amendment of article 48 of the principal Act.

31. Immediately after subarticle (8) of article 48 of the principal Act there shall be added the following new subarticle:

"(9) Where a refund of tax by the Commissioner is wholly or partly not due to a person, it shall be the duty of such person to make a repayment thereof to the Commissioner within thirty days from the date of receipt of such refund, and where such repayment is not paid as aforesaid interest shall be charged according to the provisions of article 44 of this Act."

PART VII

Amendment to the Excise Duty Act.
Cap. 382.

32. (1) 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".

(2) This Part shall be deemed to have come into force on the 19th October, 2006.

Amendment of the Fourth Schedule of the Principal Act.

33. The Fourth Schedule to the Principal Act shall be amended as follows:

(a) For the words in the "Rates of Excise Duty" column here in respect of the item "Heavy fuel oil falling within CN

Codes 2710.19.61 to 2710.19.69", there shall be substituted the following:

"Lm 6.45 per 1000 Kgs";

(b) For the words in the "Rates of Excise Duty" column thereof in respect of the item "Electricity falling under CN Code 2716", there shall be substituted the following:

"Lm 0.22 per MWh";

(c) For the words in the "Rates of Excise Duty" column thereof in respect of the item "Coal and Coke falling within CN Codes 2701, 2702 and 2704", there shall be substituted the following:

" Lm 0.07 per 1 gigajoule, gross calorific value";

(d) For the words in the "Rates of Excise Duty" column thereof in respect of the item "Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more", there shall be substituted the following:

"Lm 9.10 per 1000 litres".

PART VIII

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

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

35. In the Maltese text of subarticle (3) of article 32 of the principal Act, for the words "u għandu jinnotifika dik l-istima proviżorja lil dik il-persuna" there shall be substituted the words "u għandu jinnotifika dik l-istima lil dik il-persuna".

Amendment of article 32 of the principal Act.

36. (1) Subarticle (1) of article 47 of the principal Act shall be substituted by the following:

Amendment of article 47 of the principal Act.

"(1) Any of the parties to an appeal or a reference to the Board who feels aggrieved by the decision of that Board may, by means of an application to be filed within thirty days from the date on which the decision appealed from is notified to him, appeal against that decision on a question of law only -

(i) where the total amount of tax, administrative penalty, and interest for the tax period or periods under appeal up to the date of receipt of the appeal

by the Value Added Tax Appeals Board is less than five hundred thousand liri (Lm500,000), to the Court of Appeal (Inferior Jurisdiction); and

(ii) where the total amount of tax, administrative penalty, and interest for the tax period or periods under appeal up to the date of receipt of the appeal by the Value Added Tax Appeals Board is of five hundred thousand liri (Lm 500,000) or more, to the Court of Appeal."

(2) in subarticle (3) thereof immediately after the words "in connection with appeals to the" there shall be added the words "Court of Appeal or to the" and immediately after the words "Court of Appeal (Inferior Jurisdiction)" there shall be added the words ", as the case may be, ".

Amendment of
article 48 of the
principal Act.

37. Subarticle (5) of article 48 of the principal Act shall be substituted by the following:

"(5) The Commissioner may, at any time within the period specified in subarticle (4), request any person to produce, or may remove from any person, including a third party, the records, documents, accounts and electronic data required to be kept by him in virtue of this article and to make copies thereof:

Provided that, if there is evidence that after being requested by the Commissioner by means of a notice in writing, that such person failed to produce without any reasonable excuse any records, documents, accounts and electronic data within thirty days from the date of service of such notice, such person shall not be allowed to produce such records, documents, accounts and electronic data at a later stage after the issue of the provisional assessment or assessments or before the Board of Appeals or in any Court of law:

Provided further that when reliance is placed on any other person to perform any task, the fact of that reliance or any delay or inaccuracy on the part of the person relied upon shall not constitute a reasonable excuse for the purposes of this subarticle."

Amendment of
article 56 of the
principal Act.
Cap. 473.

38. In subarticle (4) of article 56 of the principal Act, for the words "Commissioner of Inland Revenue", there shall be substituted the words "Commissioner of Inland Revenue, to the competent authority designated under the Eco-Contribution Act and to the Comptroller of Customs".

39. Subarticle (3) of article 58 of the principal Act shall be substituted by the following: Amendment of article 58 of the principal Act.

"(3) The running of the period referred to in subarticle (2) shall be interrupted by a demand note served through registered post by the Commissioner or by any judicial act filed by the Commissioner before the expiration of such period demanding the payment of the amount claimed."

40. Immediately after subarticle (4) of article 63 of the principal Act there shall be added the following subarticle: Amendment of article 63 of the principal Act.

"(5) Where it appears to the Commissioner that it is necessary for the protection of Government revenue, he may, at any time, under conditions approved by the Minister, require a taxable person, as a condition for that person to supply goods or services, to give such security, or further security, for that amount and in such manner as the Commissioner may determine, for the payment of any tax that is or may become due by him under this Act."

41. In paragraph (c) of article 76 of the principal Act for the words "made under this Act," there shall be substituted the words "made under this Act;" and immediately thereafter there shall be added the following new paragraph: Amendment of article 76 of the principal Act.

"(d) supplies goods or services having failed to provide the security requested by the Commissioner under article 63(5),"

42. Article 77 of the principal Act shall be amended as follows: Amendment of article 77 of the principal Act.

(a) in paragraph (n) of article 77 of the principal Act, for the words "in virtue of paragraph (l) of this article" there shall be substituted the words "in virtue of paragraph (m) of this article";

(b) in paragraph (o) thereof, for the words "issued or approved by the Commissioner," there shall be substituted the words "issued or approved by the Commissioner;" and immediately thereafter there shall be added the following new paragraph:

"(p) being a credit or financial institution which supplies money or grants credit by way of a loan account facility or by means of any other kind of facility to a customer in connection with the supply of goods or services by third parties to that customer for the

construction, re-construction, repair, refurbishment or maintenance of immovable property or for fixtures related thereto, and which effects payment for such goods or services either directly to the vendor or supplier thereof or to a third party or to the customer subject to an understanding or to an express or implied condition that the amount paid will be passed on to the said vendor or supplier, by the debit of the customer's loan account or other facility, on the basis of supporting documents, including contracts, invoices, receipts, architects' or other certificates, or similar documents, submitted by or on behalf of the customer or by or on behalf of suppliers, contractors or other third parties, and which fails to inform the Commissioner of the names and VAT registration numbers of the said suppliers, contractors or other third parties as aforesaid, other than the customer, to whom it has directly or indirectly made payments as specified in this paragraph, in the form required by the Commissioner, as well as of the amounts of such payments, by not later than the end of the calendar quarter immediately following the calendar quarter during which it directly or indirectly made any payment as aforesaid;" and

(c) from the words "shall be guilty of an offence and shall," to the words "or to both such fines and imprisonment." there shall be substituted the following "shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than three hundred liri and not exceeding one thousand five hundred liri and, except for paragraph (p), to a further fine (*multa*) equal to ten times the endangered tax or to imprisonment of not more than six months or to both such fines and imprisonment.

In addition, on a request by the prosecution, the court shall order the offender to comply with the law within a time sufficient for the purpose, but in any case not exceeding one month, and, in default, the offender shall be liable to the payment of a further fine (*multa*) of not less than two liri and not exceeding ten liri for every day on which the default continues after the lapse of the time fixed by the Court."

Amendment of
the Ninth
Schedule to the
principal Act.

43. In the Maltese text, subparagraph (c) of paragraph (l) in item 4 of the Ninth Schedule to the principal Act shall be substituted by the following:

"(ċ) ma jkunx thallas ammont ta' hamsa fil-mija tat-taxxa li jkun hemm kwistjoni dwarha jew hamsin lira skond

liema jkun oghla; u".

PART IX

44. (1) This Part amends the Eco-Contribution Act, and shall be read and construed as one with the Eco-Contribution Act, hereinafter in this Part referred to as "the principal Act".

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

(2) The provisions of article 47 shall come into force on such date as the Minister responsible for the environment may, by notice in the Gazette, establish.

45. Immediately before article 14, under Part VI - Enforcement and Sanctions, of the principal Act there shall be added the following new articles:

Addition of new
articles to the
principal Act.

"Power of
competent
authority to
issue
assessments.

13A. (1) Where any person liable to the payment of eco-contribution fails to furnish a return when due or furnishes a return with an understatement of the eco-contribution due for that period, or furnishes an incomplete or incorrect return which he fails to correct within the prescribed time period, the competent authority may issue an assessment on that person indicating the amount of eco-contribution due and shall serve such assessment at any time after the expiration of the time allowed in terms of this Act for the furnishing of the return and by not later than six years from the end of the period to which the return relates.

(2) An assessment issued in terms of subarticle (1) shall not relieve the person who has not furnished a return or the corrected return, as the case may be, from his obligation to furnish the return and from his liability to any or to further administrative penalties due in terms of this Act.

(3) The power of the competent authority to issue an assessment includes the power to issue an additional or revised assessment within the same time limits and to cancel an assessment so issued.

Assessments.

13B. (1) An assessment issued in terms of article 13A shall be made in such form and contain such particulars as the competent authority may deem appropriate.

(2) An assessment may be issued by reference to such information, estimates or criteria as the competent authority may, in its judgement, deem appropriate.

(3) Where an assessment is issued any amount of eco-contribution indicated in such assessment shall, except if and to the extent that the assessment is cancelled or revised, be deemed for the purposes of this Act to be and to always have been the eco-contribution properly due and chargeable with respect to the period to which the return relates."

Amendment of article 14 of the principal Act.

46. Subarticle (1) of article 14 of the principal Act shall be amended as follows:

(a) for the words "of such criminal offence." in the proviso thereto there shall be substituted the words "of such criminal offence:"; and

(b) immediately after the proviso thereto there shall be added the following new proviso:

"Provided further that in all cases where the competent authority imposes an administrative penalty in terms of the Act, it shall be payable in addition to the eco-contribution properly chargeable and due under the Act."

Substitution of article 20 of the principal Act.

47. Article 20 of the principal Act shall be substituted by the following new article:

"Appeals.

20. (1) The procedure to be followed in relation to appeals against an assessment issued and administrative penalties imposed by the competent authority shall be regulated by the provisions of this article.

(2) A person who receives and is notified of an assessment in terms of article 13A or is notified with a judicial act referred to in article 18(2) may, within thirty days from the date of such notification, lodge an appeal before the Appeals Board objecting to the amount of eco-contribution and administrative penalties so fixed:

Provided that an appeal shall not be valid unless:

(a) the return for the period in respect of which the assessment is issued or the penalty has been imposed, or a copy thereof, has been submitted to the competent authority;

(b) the amount of the eco-contribution which is not in dispute, if any, due by the appellant, has been paid; and

(c) a payment of such administrative fees as may be prescribed has been made.

(3) The Appeals Board shall not annul an administrative penalty as aforesaid unless such penalty cannot at law be imposed in the circumstances of the case, or cannot at law be fixed in the amount established by the competent authority, due account being given to the principle of proportionality.

(4) The Appeals Board shall, without delay, set down the appeal for hearing at an early date, which date shall in no case be later than sixty days from the date of the service of the appeal on the competent authority.

(5) The appeal, and the notification of the date fixed for hearing, shall be notified to the competent authority without delay, and the competent authority shall file its reply thereto within thirty days from the date of the notification of the appeal.

(6) The decision of the Appeals Board shall, upon becoming *res judicata*, be deemed to be a decision of the Appeals Board equivalent to a decision of the First Hall of the Civil Court ordering payment by the appellant of the eco-contribution and administrative penalty as confirmed or reduced.

(7) Any of the parties to the proceedings before the Appeals Board shall have a right of appeal to the Court of Appeal in accordance with article 23."

Amendment of
note (1) in the
First Schedule
to the principal
Act.

48. Note (1) of the General Notes and Rules for Interpretation in the First Schedule to the principal Act shall be deleted and substituted by the following note:-

"(1) The nomenclature of the Tariff is based on the nomenclature for the classification of goods in the Harmonized Commodity Description and Coding System 1983 (hereinafter referred to as the Harmonized System) current at the time of coming into force of this Schedule, as may be amended from time to time, and shall be interpreted in accordance with the Explanatory Notes to the Harmonized System published by the Customs Co-Operation Council, Brussels:

Provided that notwithstanding any change in any HS Code Number, all products falling within the descriptions provided for in the Schedule shall remain subject to the provisions of this Act."

Passed by the House of Representatives at Sitting No. 505 of the 12th March, 2007.

ANTON TABONE
Speaker

RICHARD J. CAUCHI
Clerk to the House of Representatives