

Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,856, 17 ta' Jannar, 2012

Taqsimha B

A.L. 6 tal-2012

**ATT DWAR IR-REGISTRAZZJONI U
L-LIĊENZJAR TA' VETTURI BIL-MUTUR
(KAP. 368)**

**Regoli tal-2012 li jemendaw ir-Regoli dwar Eżenzjonijiet
mit-Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 18 u 19 tal-Att dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, il-Ministru għall-Infrastruttura, Trasport u Komunikazzjoni għamel dawn ir-regoli li ġejjin:

1. (1) It-titolu ta' dawn ir-regoli huwa Regoli tal-2012 li jemendaw ir-Regoli dwar Eżenzjonijiet mit-Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, u għandhom jinqraw u jiftiehmha waħda mar-Regoli tal-2009 dwar Eżenzjonijiet mit-Taxxa tar-Registrazzjoni ta' Vetturi bil-Mutur, hawn iżjed 'il quddiem imsejha "ir-regoli prinċipali".

Titolu u dħul fis-seħh.

A.L. 196 tal-2009.

(2) Dawn ir-regoli għandhom jitqiesu li daħlu fis-seħh fl-1 ta' Jannar, 2012.

2. Ir-regola 2 tar-regoli prinċipali għandha tiġi emendata kif ġej:

Jemenda r-regola 2 tar-regoli prinċipali.

(a) minnufih wara t-tifsira "l-Awtorità" għandha tidhol din it-tifsira ġdida li ġejja:

“ “il-Bord” tfisser il-Bord maħtur mill-Ministru responsabbli għall-finanzi biex jevalwa applikazzjonijiet relatati ma' eżenzjonijiet mogħtija taħt l-artikolu 19(3) (f) tal-Att;”;

(b) minflok it-tifsira "ċikletta" għandu jidhol dan li ġej:

“ “ċikletta” għandha l-istess tifsira mogħtija lilha fl-Att;”;

(ċ) it-tifsira “residenza abitwali” għandha tiġi mħassra;

(d) fit-tifsira “residenza normali”, minflok il-kliem “fl-artikolu 18 tal-Att” għandhom jidhlu l-kliem “fl-artikolu 18(5) tal-Att”;

(e) it-tifsira “sid” għandha tiġi mħassra;

(f) minflok it-tifsira “trasferiment ta’ residenza” għandu jidhol dan li ġej:

“ “trasferiment ta’ residenza” tfisser it-trasferiment attwali tar-residenza normali ta’ persuna minn post barra minn Malta għal post f’Malta;”;

(g) minnufih wara t-tifsira “trasferiment ta’ residenza” għandha tidhol din it-tifsira ġdida li ġejja:

Kap. 490.

“ “Tribunal” tfisser it-Tribunal ta’ Revizjoni Amministrattiva mwaqqaf bl-Att dwar il-Ġustizzja Amministrattiva.”;

(h) minflok it-tifsira “triq pubblika” għandu jidhol dan li ġej:

Kap. 499.

“ “triq” għandha l-istess tifsira mogħtija lilha fl-Att dwar l-Awtorità għat-Trasport f’Malta;”;

(i) minnufih wara t-tifsira “vettura bil-mutur” għandha tidhol din it-tifsira ġdida li ġejja:

“ “vettura bil-mutur M1” għandha l-istess tifsira mogħtija lilha fl-Att;” u

(j) minflok it-tifsira “vettura bil-mutur privata” għandu jidhol dan li ġej:

“ “vettura privata” tfisser vettura bil-mutur M1, kompriż il-karru tagħha, jekk ikollha karru, karavan bil-mutur, *motor home* jew ċikletta;”.

3. Ir-regola 3 tar-regoli prinċipali għandha tiġi emendata kif ġej:

Jemenda r-regola 3 tar-regoli prinċipali.

(a) fis-subregola (1) tagħha, minflok il-kliem “Meta vettura bil-mutur” għandhom jidhlu l-kliem “Vettura bil-mutur”, u minflok il-kliem “Izda l-vettura” għandhom jidhlu l-kliem “Izda dik il-vettura”; u

(b) fis-subregola (3) tagħha, fit-test Ingliż, minflok il-kliem “on the public highway” għandhom jidhlu l-kliem “on the road”.

4. Minflok ir-regola 4 tar-regoli prinċipali għandu jidhol dan li ġej:

Jissostitwixxi r-regola 4 tar-regoli prinċipali.

“Trasferiment ta’ residenza.

(1) Għall-finijiet ta’ din ir-regola “data” tfisser id-data li fiha d-deċiżjoni tal-Bord tiġi pubblikata fuq il-*website* tal-Ministeru responsabbli għall-finanzi.

(2) L-eżenzjoni taħt l-artikolu 19(3)(f) tal-Att tingħata fir-rigward ta’ vettura bil-mutur M1 jew ċikletta li tkun il-proprjetà personali ta’ individwu u tkun qiegħda tiġi impurtata jew tkun qiegħda tingieb f’Malta minn dak l-individwu meta jkun qiegħed jittrasferixxi r-residenza normali tiegħu minn post barra minn Malta għal post f’Malta.

(3) Biex vettura tkun tista’ tikkwalifika għal eżenzjoni taħt is-subregola (1) –

(a) hija trid tkun ilha reġistrata f’isem l-individwu li jkun qiegħed jittrasferixxi r-residenza normali tiegħu għal perjodu ta’ mhux inqas minn erbgħa u għoxrin xahar minnufih qabel id-data tat-trasferiment tar-residenza tiegħu għal Malta u tkun għadha hekk reġistrata meta l-vettura tiġi mpurtata jew miġjuba f’Malta;

(b) hija tkun giet akkwistata taħt il-kondizzjonijiet generali tat-tassazzjoni li jkunu fis-sehħ fis-suq domestiku tal-Istat li minnu tkun qiegħda tiġi impurtata jew miġjuba f’Malta, u ma tkunx soġġetta għall-fatt li tkun ser tiġi esportata għal xi eżenzjoni minn jew rifużjoni ta’ dazju tassissa, taxxa ta’ valur miżjud jew xi taxxa oħra ta’ konsum;

(c) il-persuna li tkun qiegħda tapplika għall-eżenzjoni trid tkun ilha tgħix barra minn Malta għal perjodu kontinwu ta' għallinqas erbgħa u għoxrin xahar minnufih qabel id-data li fiha hija ma tibqax ikollha r-residenza normali tagħha barra minn Malta;

(d) l-applikazzjoni biex il-vettura tiġi eżentata ssir mhux aktar kmieni minn xahrejn qabel id-data li fiha l-applikant jieħu r-residenza normali tiegħu f'Malta u mhux aktar tard minn tnax-il xahar wara dik id-data; u

(e) jekk il-vettura tkun diġà waslet f'Malta, l-applikazzjoni għall-eżenzjoni għandha ssir fuq il-formola preskritta mill-persuna li tkun qiegħda tittrasferixxi r-residenza tagħha fi żmien tletin gurnata minn meta l-vettura tkun waslet Malta.

(4) L-eżenzjoni taħt is-subregola (1) m'għandhiex tingħata meta –

(a) il-vettura u, jew l-applikant ma jkunux jissodisfaw ir-rekwiżiti stabbiliti taħt is-subregola (3); jew

(b) l-applikant ikun diġà ingħata eżenzjoni mit-taxxa taħt din ir-regola, jew

(c) vettura tiġi impurtata jew tingieb Malta minn persuna li tkun marret toqgħod barra minn Malta primarjament bil-għan li ssegwi kors ta' studju għal perjodu ta' inqas minn ħames snin, jew

(d) l-applikant jippreżenta dikjarazzjoni falza jew xjentement jippreżenta informazzjoni falza jew mhux korretta.

(5) Eżenzjoni taħt din ir-regola hija applikabbli għal mhux iżjed minn vettura waħda li tkun tappartjeni lill-persuna li tkun qiegħda tittrasferixxi r-residenza tagħha, kemm jekk il-vettura tkun vettura bil-mutur M1 jew cikletta.

(6) L-applikazzjoni għandha tiġi preżentata lill-Awtorità fuq il-formla xierqa u l-applikant għandu jippreżenta prova li tkun suffiċjenti, fl-ilsien Malti jew Ingliż, li tkun turi –

(a) li huwa jkun ilu joqgħod barra minn Malta għal perjodu kontinwu ta' għallinqas erbgħa u għoxrin xahar minnufih qabel it-trasferiment tar-residenza tiegħu għal Malta u li huwa jkun se jibda joqgħod Malta. Dik il-prova tista' tinkludi –

(i) dokumenti relatati ma' transazzjonijiet li jkunu saru fil-ħajja ta' kuljum,

(ii) kontijiet ta' utilitajiet,

(iii) riċevuti tat-taxxa,

(iv) dokumenti tal-assigurazzjoni soċjali,

(v) dokumenti relatati mal-impjieg,

(vi) dokumenti relatati mal-akkwist u d-disponiment ta' proprjetà

(vii) dokumenti relatati mal-akkwist ta' proprjetà f'Malta, jekk ikun il-każ, u

(viii) kull dokumentazzjoni oħra li l-Bord jista' jitlob;

(b) li l-vettura tkun ilha registrata f'ismu għallinqas erbgħa u għoxrin xahar minnufih qabel id-data tat-trasferiment tar-residenza tiegħu għal Malta. Prova bħal dik tista' tinkludi –

(i) iċ-ċertifikat tar-registrazzjoni tal-vettura,

(ii) iċ-ċertifikat tal-assigurazzjoni tal-vettura,

(iii) dokumenti li jistabbilixxu b'mod ċar li t-taxxi rilevanti skont is-subregola (2) (b) jkunu thallsu u ma kienx hemm rifiżjoni tagħhom;

(ċ) id-data tal-wasla tal-vettura f'Malta; u

(d) kull dokumentazzjoni oħra li l-Bord jista' jitlob.

(7) Applikazzjoni taħt din ir-regola għandha tiġi proċessata u deciżja mill-Bord u d-deċiżjoni tal-Bord għandha tiġi pubblikata fuq il-*website* tal-Ministeru responsabbli għall-finanzi. Il-Bord għandu wkoll jibgħat kopja ta' dik id-deċiżjoni bil-posta registrata lill-applikant fl-indirizz speċifikat fl-applikazzjoni u, fejn provdut, ukoll b'mezzi elettronici.

(8) Meta applikazzjoni tiġi milqugħa mill-Bord, l-applikant għandu japplika għand l-Awtorità biex il-vettura tiġi registrata mill-Awtorità skont id-dispożizzjonijiet tar-Regolamenti tal-2009 dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur u minbarra d-drittijiet amministrattivi stabbiliti f'dawk ir-regolamenti, huwa għandu jhallas ukoll dritt ta' mitt euro (€100) għall-ipproċessar tal-applikazzjoni għal eżenzjoni.

(9) Meta applikazzjoni għal eżenzjoni taħt din ir-regola tiġi miċhuda mill-Bord, l-applikant –

(a) jista', jekk il-vettura tkun diġà ngiebet jew giet impurtata f'Malta, jesporta mill-ġdid jew jiskrappja l-vettura mingħajr ma jhallas it-taxxa tar-registrazzjoni fuqha, jew

(b) għandu, jekk il-vettura tkun diġà tinsab f'Malta u huwa jkollu l-ħsieb iżommha f'Malta, japplika għand l-Awtorità biex il-vettura tiġi registrata mill-Awtorità, u biex tinħargilha wkoll liċenza jekk huwa jkollu l-ħsieb juża l-vettura fit-triq, skont id-dispożizzjonijiet tar-Regolamenti tal-2009 dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, sew jekk ikun se jappella mid-deċiżjoni tal-Bord taħt is-subregola (10) sew jekk

le. Jekk ikollu l-ħsieb li jappella mill-imsemmija decizjoni, huwa għandu jhallas ukoll lill-Awtorità dritt ta' mitt ewro (€100) għall-ipproċessar tal-applikazzjoni għal eżenzjoni.

(10) Meta ssir ir-registrazzjoni tal-vettura taħt is-subregola (9)(b), l-applikant għandu jhallas fuqha d-dritt tal-liċenza taċ-ċirkolazzjoni, sakemm ma jkollux il-ħsieb li jhalli l-vettura ggaraxxjata, u drittijiet amministrattivi oħra stabbiliti taħt ir-Regolamenti tal-2009 dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur. Huwa għandu jintalab ukoll il-ħlas fuqha tat-taxxa ta' registrazzjoni xierqa li, jekk huwa jkollu l-ħsieb jappella, jiġi differit u debitat fuq il-kont tal-applikant sakemm it-Tribunal jiddeciedi l-appell.

(11) Applikant li jhossu aggravat b' decizjoni tal-Bord jista' jappella lit-Tribunal skont id-dispożizzjonijiet tal-Att dwar il-Ġustizzja Amministrattiva fi żmien wieħed u għoxrin ġurnata minn meta d-decizjoni tkun giet pubblikata kif provdut fis-subregola (7).

(12) Meta appell li jsir minn applikant jiġi miċhud mit-Tribunal u l-applikant ikun diġà irregistra l-vettura skont is-subregola (9), l-applikant jista' japplika għand l-Awtorità biex il-vettura titneħħilha r-registrazzjoni sabiex tiġi esportata mill-ġdid jew skrappjata, u huwa għandu minnufih jingħata lura mill-Awtorità l-ammont totali li huwa jkun ħallas fi drittijiet amministrattivi u tal-ipproċessar tal-applikazzjoni fid-data tar-registrazzjoni tal-vettura u ma tithallas l-ebda taxxa ta' registrazzjoni mill-applikant.

(13) Meta appell li jsir minn applikant jiġi milqugħ mit-Tribunal u l-applikant ikun diġà irregistra l-vettura skont is-subregola (9), l-applikant ma jhallasx l-ammont ta' taxxa ta' registrazzjoni li jkun intalab iħallas meta tkun giet registrata l-vettura.

(14) Il-ħlas tad-dritt ta' mitt ewro €100 għall-ipproċessar tal-applikazzjoni għal eżenzjoni li jithallas taħt is-subregoli (8) u (9) għandu jgħaddi għand il-Gvern.

(15) Vettura bil-mutur li fuqha tkun ingħatat eżenzjoni taħt din ir-regola, ma tkunx tista' tinbiegħ, tingħata lil xi hadd, tiġi trasferita, tinkera, tiġi mislufa jew tiġi mormija b'xi mod f'Malta sakemm ma tiġix skrappjata skont id-dispożizzjonijiet tar-Regolamenti tal-2009 dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, wara li tiġi impurtata jew imdaħħla f'Malta sakemm ma tithallasx fuqha t-taxxa tar-registrazzjoni relatata ma' dik l-eżenzjoni skont id-dispożizzjonijiet tat-Tieni Skeda li tinsab mal-Att.”.

Jemenda r-regola 5
tar-regoli prinċipali.

5. Ir-regola 5 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) fis-subregola (1) tagħha, minflok il-kliem “fir-rigward ta' vettura bil-mutur” għandhom jidhlu l-kliem “fir-rigward ta' vettura privata”;

(b) fis-subregola (2) tagħha, minflok il-kliem “Meta l-eżenzjoni tingħata taħt l-artikolu 18(1)(a) u (b) tal-Att” għandhom jidhlu l-kliem “Meta vettura privata tiġi eżentata taħt l-artikolu 18(1)(a) tal-Att”.

Jemenda r-regola 6
tar-regoli prinċipali.

6. Ir-regola 6 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) minflok is-subregola (1) tagħha, għandu jidhol dan li ġej:

“(1) Eżenzjoni taħt l-artikolu 18(1)(b) tal-Att, għal perjodu li ma jkunx iżjed minn tnax-il xahar konsekuttivi, għandha tingħata lil vettura bil-mutur M1 jew lil ċikletta li tiġi impurtata jew miġjuba Malta għal użu privat minn persuna li jkollha r-residenza normali tagħha barra minn Malta u li tiġi Malta taħt kuntratt ta' xogħol ta' għallinqas tnax-il xahar.”;

(b) fis-suregola (2) tagħha, minflok il-kliem “ħmistax-il ġurnata” għandhom jidhlu l-kliem “għoxrin ġurnata”;

(ċ) minnufih wara s-subregola (2) tagħha, għandu jidhol dan li ġej:

“(2A.) Vettura li dwarha ssir applikazzjoni skont id-dispożizzjonijiet ta' din ir-regola għandha tkun registrata

f'isem l-applikant u għall-finijiet tad-dispożizzjonijiet ta' din ir-regola, l-applikant għandu jippreżenta prova li l-vettura hija tiegħu skont id-dispożizzjonijiet tar-regola 4(5)(b).”; u

(d) fis-subregola (4) tagħha, minflok il-kliem “minn sid il-vettura” għandhom jidhlu l-kliem “mill-applikant”.

Jemenda r-regola 7
tar-regoli prinċipali.

7. Ir-regola 7 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) fis-subregola (1) tagħha, minflok il-kliem “l-artikolu 18(1)(a)” għandhom jidhlu l-kliem “l-artikolu 18(1)(ċ)”, minflok il-kliem “vettura bil-mutur privata” għandhom jidhlu l-kliem “vettura bil-mutur M1 jew ċikletta”, wara l-kliem “żmien temporanju” għandhom jidhlu l-kliem “għall-użu privat tiegħu”, u minflok il-proviso li hemm magħha għandu jidhol dan li ġej:

“Izda l-vettura għandha tkun registrata f'isem l-istudent:

Izda wkoll l-istudent ma jagħmilx xogħol *full-time* waqt il-perjodu ta' eżenzjoni temporanja:

Izda wkoll il-vettura għandha tibqa' tissodisfa l-kondizzjonijiet tar-regola 5(2) waqt li tkun hekk għadha eżentata.”.

Jemenda r-regola 8
tar-regoli prinċipali.

8. Ir-regola 8 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) fis-subregola (1) tagħha, minflok il-kliem “taħt l-artikolu 19(2)(d)(iv), (v), (vi) u (vii)” għandhom jidhlu l-kliem “taħt l-artikolu 19(3)(ċ), (d) u (e)”;

(b) minflok is-subregola (2) tagħha, għandu jidhol dan li ġej:

“(2) Meta tingħata eżenzjoni taħt din ir-regola, il-vettura għandha tiġi registrata mal-Awtorità skont ir-Regolamenti tal-2009 dwar ir-Registrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur, sakemm l-approvazzjoni oriġinali maħruġa mill-Ministeru responsabbli għall-affarijiet barranin tiġi preżentata lill-Awtorità.”.

Jemenda r-regola 9
tar-regoli prinċipali.

9. Ir-regola 9 tar-regoli prinċipali għandha tiġi emendata kif ġej:

(a) minflok in-nota marginali li tinsab magħha, għandu jidhol dan li ġej:

“Tnaqqis mogħti taħt skemi oħra.”;

(b) minflok is-subregola (1) tagħha, għandu jidhol dan li ġej:

“(1) Applikazzjoni għal tnaqqis taħt –

(a) l-Iskema dwar Eżenzjonijiet/Sussidji Relatati ma’ Vetturi bil-Mutur għal Persuni b’Dizabbiltà, jew

(b) l-Iskema dwar Eżenzjonijiet/Sussidji Relatati ma’ Vetturi bil-Mutur għal Organizzazzjonijiet Filantropiċi/Istituzzjonijiet tal-Karità,

kull waħda stabbilita b’Ordni tal-Ministru reponsabbli għall-finanzi, għandha ssir, fuq il-formola preskritta, lill-Kummissjoni Nazzjonali Persuni b’Dizabbiltà fir-rigward ta’ applikazzjoni għal tnaqqis taħt il-paragrafu (a), u lill-Ministeru responsabbli għall-finanzi fir-rigward ta’ applikazzjoni għal tnaqqis taħt il-paragrafu (b).”;

(c) fis-subregola (2) tagħha minflok il-kliem “L-imsemmija applikazzjoni” għandhom jidhlu l-kliem “L-applikazzjoni għal tnaqqis taħt is-subregola (1)(a)”.

L.N. 6 of 2012

**MOTOR VEHICLES REGISTRATION
AND LICENSING ACT
(CAP. 368)**

**Exemption from Motor Vehicles
Registration Tax (Amendment) Rules, 2012**

IN exercise of the powers conferred by articles 18 and 19 of the Motor Vehicles Registration and Licensing Act, the Minister for Infrastructure, Transport and Communications has made the following rules:

1. (1) The title of these rules is the Exemption from Motor Vehicles Registration Tax (Amendment) Rules, 2012, and they shall be read and construed as one with the Exemption from Motor Vehicles Registration Tax Rules, 2009, hereinafter referred to as “the principal rules”.

Citation and commencement.

L.N. 196 of 2009.

(2) These rules shall be deemed to have come into force on the 1st January, 2012.

2. Rule 2 of the principal rules shall be amended as follows:

Amends rule 2 of the principal rules.

(a) immediately after the definition “the Authority” there shall be inserted the following new definition:

“ “the Board” means the Board appointed by the Minister responsible for finance to assess applications related to exemptions under article 19(3)(f) of the Act;”;

(b) for the definition “cycle” there shall be substituted the following:

“ “cycle” shall have the same meaning assigned to it in the Act;”;

(c) the definition “habitual residence” shall be deleted;

(d) immediately after the definition “Member State” there shall be inserted the following new definition:

“ “M1 motor vehicle” shall have the same meaning assigned to it in the Act;”;

(e) in the definition “normal residence”, for the words “article 18 of the Act” there shall be substituted the words “article 18(5) of the Act”;

(f) the definition “owner” shall be deleted;

(g) for the definition “private motor vehicle” there shall be substituted the following:

“ “private vehicle” means an M1 motor vehicle, including its trailer, if any, a motor caravan, a motor home or a cycle;”;

(h) the definition “public highway” shall be deleted;

(i) immediately after the definition “relief” there shall be inserted the following new definition:

“ “road” has the same meaning as is assigned to it in the Authority for Transport in Malta Act;”;

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(j) for the definition “transfer of residence” there shall be substituted the following:

“ “transfer of residence” means the actual transfer of the normal residence of a person from a place outside Malta to a place in Malta;” and

(k) immediately after the definition “transfer of residence” there shall be added the following new definition:

“ “Tribunal” means the Administrative Review Tribunal established by the Administration Justice Act.”.

Cap. 490.

Amends rule 3 of the principal rules.

3. Rule 3 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, for the words “Where a motor which” there shall be substituted the words “A motor vehicle which”, and for the words “Provided the vehicle” there shall be substituted the words “Provided that vehicle”; and

(b) in sub-rule (3) thereof, in the English text, for the words “on the public highway” there shall be substituted the words “on the road”.

4. For rule 4 of the principal rules there shall be substituted the following:

Substitutes rule 4 of the principal rules.

“Transfer of residence.

(1) For the purpose of this rule “date” shall mean the date on which the decision of the Board is published on the website of the Ministry responsible for finance.

(2) The exemption under article 19 (3)(f) of the Act shall be granted in respect of an M1 motor vehicle or a cycle which is the personal property of an individual and which is being brought or imported into Malta by that individual when he is transferring his normal residence from a place outside Malta to a place in Malta.

(3) For a vehicle to qualify for an exemption under sub-rule (2) –

(a) it shall have been registered in the name of the individual transferring his normal residence for a period of at least twenty four months immediately before the date of his transfer of residence to Malta and is still so registered when the vehicle is imported or brought into Malta;

(b) it shall have been acquired under the general conditions of taxation in force in the domestic market of the State from which it is being imported or brought into Malta, and is not the subject, on the grounds of exportation, of any exemption from or any refund of excise duty, value added tax or any other consumption tax;

(c) the person applying for the exemption shall have been residing outside Malta for a continuous period of at least twenty-four months immediately before the date on which he ceases to have his normal residence outside Malta;

(d) the vehicle is declared for exemption not earlier than two months before the date on which applicant becomes normally resident in Malta and not later than twelve months following that date; and

(e) if the vehicle has already arrived in Malta, the application for exemption is made by the person transferring his residence within thirty days from the arrival of the vehicle in Malta.

(4) The exemption under sub-rule (2) shall not be granted where –

(a) the vehicle and, or the applicant do not satisfy the requirements established under sub-rule (3); or

(b) the applicant has already availed himself of an exemption under this rule; or

(c) a vehicle is imported or brought into Malta by a person who had gone to live outside Malta primarily for the purpose of pursuing a course of studies of a duration of less than five years, or

(d) the applicant provides a false declaration or false or incorrect information willfully.

(5) An exemption under this rule shall apply to no more than one vehicle owned by the person transferring his residence, whether the vehicle is an M1 motor vehicle or a cycle.

(6) The application for the exemption shall be submitted to the Authority on the appropriate form and the applicant shall produce sufficient proof, in the Maltese or English language, showing –

(a) that he has been residing outside Malta for a continuous period of at least twenty-four months immediately before his transfer of residence to Malta and that he is taking up residence in Malta. Such proof may include –

(i) documents relating to transactions carried out in the course of day-to-day living,

(ii) utility bills,

- (iii) tax returns,
 - (iv) social insurance records,
 - (v) documents relating to employment,
 - (vi) documents relating to the acquisition and disposal of property
 - (vii) documents relating to the acquisition of property in Malta, if any, and
 - (viii) any other documentation which the Board may request;
- (b) that he has had the vehicle registered in his name for at least twenty-four months immediately before the date of his transfer of residence to Malta. Such proof may include -
- (i) the vehicle registration certificate,
 - (ii) the vehicle insurance certificate,
 - (iii) documents which clearly establish that any relevant taxes in terms of sub-rule (3)(b) have been paid and have not been refunded;
- (c) the date of the vehicle's arrival in Malta; and
- (d) any other documentation which the Board may request.

(7) An application for exemption under this rule shall be processed and decided by the Board and the decision of the Board shall be published on the website of the Ministry responsible for finance. The Board shall also send a copy of that decision by registered mail to the applicant at the address specified in the application and, where provided, also by electronic means.

(8) Where an application is approved by the Board, the applicant shall apply to the Authority to have the vehicle registered by the Authority in accordance

with the provisions of the Registration and Licensing of Motor Vehicles Regulations, 2009 and, apart from the circulation licence and administrative fees established under those regulations, he shall also pay an exemption application processing fee of one hundred euro (€100).

(9) Where an application for an exemption under this rule is rejected by the Board, the applicant –

(a) may, if the vehicle has already been brought or imported into Malta, re-export or scrap the vehicle without paying any registration tax on it, or

(b) shall, if the vehicle is already in Malta and he intends to keep it in Malta, apply to the Authority to have the vehicle registered, and also licensed if he intends to use the vehicle on the road, in accordance with the provisions of the Registration and Licensing of Motor Vehicles Regulations, 2009 whether or not he intends to appeal the decision of the Board under sub-rule (10). If he intends to appeal the said decision, he shall pay to the Authority an exemption application processing fee of one hundred euro (€100).

(10) On the registration of the vehicle under sub-rule (9)(b), the applicant shall pay thereon the circulation licence fee, unless he intends to garage the vehicle, and any other administration fees established under the Registration and Licensing of Motor Vehicles Regulations, 2009. He shall also be charged thereon the appropriate registration tax which, if he intends to appeal, shall be deferred and debited on account of the applicant until the Tribunal decides the appeal.

(11) An applicant who feels aggrieved by the decision of the Board may appeal to the Tribunal in accordance with the provisions of the Administration Justice Act within twenty-one days from the date that decision is published as provided for in sub-rule (7).

(12) Where an appeal entered by an applicant is rejected by the Tribunal and the applicant had already registered the vehicle in terms of sub-rule (9), the

applicant may apply to the Authority to have the vehicle deregistered to be re-exported or scrapped, and he shall forthwith be refunded by the Authority the total amount of administrative and application processing fees paid on the registration of the vehicle and no amount of registration tax shall be paid by applicant.

(13) Where an appeal entered by an applicant is upheld by the Tribunal and the applicant had already registered the vehicle in terms of sub-rule (9), the amount of registration tax charged on the registration of the vehicle shall not be paid by applicant.

(14) The exemption application processing fee of one hundred euro (€100) paid under sub-rules (8) and (9) shall be on account of the Government.

(15) A motor vehicle in respect of which an exemption has been granted under this rule, shall not be sold, assigned, transferred, hired out, lent or disposed of in any manner in Malta, unless it is scrapped in accordance with the provisions of the Registration and Licensing of Motor Vehicles Regulations, 2009, following its importation or its bringing into Malta unless the vehicle registration tax to which the exemption aforesaid relates is paid thereon in accordance with the provisions of the Second Schedule to the Act.”.

Amends rule 5 of the principal rules.

5. Rule 5 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, for the words “to a motor vehicle” there shall be substituted the words “to a private vehicle”;

(b) in sub-rule (2) thereof, for the words “Where a motor vehicle is exempted under article 18(1)(a) and (b)” there shall be substituted the words “Where a private vehicle is exempted under article 18(1)(a)”.

Amends rule 6 of the principal rules.

6. Rule 6 of the principal rules shall be amended as follows:

(a) for sub-rule (1) thereof, there shall be substituted the following:

“(1) An exemption under article 18(1)(b) of the Act, for a period not exceeding twelve consecutive months, shall be given to an M1 motor vehicle or cycle brought in or imported for private use by a person whose normal residence is outside Malta and who comes to Malta under a work contract of a duration of at least twelve months.”;

(b) in sub-rule (2) thereof, for the words “fifteen days” there shall be substituted the words “twenty days”;

(c) immediately after sub-rule (2) thereof, there shall be inserted the following:

“(2A.) A vehicle in respect of which an application is made under the provisions of this rule shall be registered in the name of the applicant and for the purposes of the provisions of this rule, the applicant shall provide evidence of ownership in terms of the provisions of rule 4(5)(b).”; and

(d) in sub-rule (4) thereof, for the words “by the owner of the vehicle” there shall be substituted the words “by the applicant”.

Amends rule 7 of the principal rules.

7. Rule 7 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, for the words “article 18(1)(a)” there shall be substituted the words “article 18(1)(c)”, for the words “private motor vehicle” there shall be substituted the words “M1 motor vehicle or cycle”, for the words “for his own use” there shall be substituted the words “for his own private use”, and for the proviso thereto there shall be substituted the following:

“Provided the vehicle is registered in the name of the student:

Provided further the student does not engage in full-time employment during the period of temporary exemption:

Provided further that the vehicle shall continue to satisfy the provisions of rule 5(2) while it is so exempt.”.

Amends rule 8 of the principal rules.

8. Rule 8 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, for the words “under article 19(2)(d)(iv), (v), (vi) and (vii)” there shall be substituted the words “under article 19(3)(c), (d) and (e)”;

(b) for sub-rule (2) thereof, there shall be substituted the following:

“(2) When an exemption is given under this rule, the vehicle shall be registered and licensed by the Authority in accordance with the Registration and Licensing of Motor Vehicles Regulations, 2009, provided that the original approval issued by the Ministry responsible for foreign affairs is submitted to the Authority.”.

Amends rule 9 of the principal rules.

9. Rule 9 of the principal rules shall be amended as follows:

(a) for the marginal note thereto, there shall be substituted the following:

“Reliefs granted under other schemes.”;

(b) for sub-rule (1) thereof, there shall be substituted the following:

“(1) An application for relief under –

(a) the Exemptions/Subsidies Related to Motor Vehicles for Persons with Disability Scheme, or

(b) the Exemptions/Subsidies Related to Motor Vehicles for Philanthropic Organisations/Charitable Institutions Scheme,

each established by an Order of the Minister responsible for finance, shall be made, on the prescribed form, to the National Commissions Persons with Disability in respect of an application for relief under paragraph (a), and to the Ministry responsible for finance in respect of an application for relief under paragraph (b).”;

(c) in sub-rule (2) thereof for the words “The said application” there shall be substituted the words “The application for relief under sub-rule (1)(a)”.

