

I assent.

(L.S.)

GEORGE ABELA
President

30th April, 2009

ACT No. VI of 2009

AN ACT to amend the Motor Vehicles Registration Tax Act (Cap.368).

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:-

Short title.

1. (1) The short title of this Act is the Motor Vehicles Registration Tax (Amendment) Act, 2009, and this Act shall be read and construed as one with the Motor Vehicles Registration Tax Act, hereinafter referred to as "the principal Act".

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(2) This Act shall come into force on the 1st January, 2009.

Substitution of long title of the principal Act.

2. The long title of the principal Act shall be substituted by the following:

"To provide for the registration and licensing of motor vehicles in Malta."

Amendment of article 1 of the principal Act.

3. Article 1 of the principal Act shall be substituted by the following:

"**1.** The short title of this Act is the Motor Vehicles Registration and Licensing Act."

Amendment of article 2 of the principal Act.

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

(a) immediately after the definition "Authority" there shall be added the following new definition:

" "brought into Malta" means the entry into Malta of a motor vehicle coming from a Member State and which was put into free circulation in such Member State prior to entry into Malta;"

(b) immediately after the definition "business use" there shall be added the following new definitions:

" "certificate" means the certificate of registration issued in terms of article 14;

"certificate of conformity" means a certificate of conformity issued by a manufacturer of a motor vehicle under any provision of the law of a Member State transposing Directive 70/156/EEC as amended;"

(c) immediately after the definition "chauffeur driven vehicle" there shall be added the following new definition:

" "circulation licence fee" means the fee paid on the licensing of a motor vehicle and annually thereafter;"

(d) immediately after the definition "commercial motor vehicle" there shall be added the following new definition:

" "CO₂ emissions" means the level of carbon dioxide emissions for a vehicle measured in accordance with Directive 80/1268/EEC as amended and contained in the relevant EC type-approval certificate or EC certificate of conformity, and where the vehicle is not type-approved, for that particular vehicle the emissions level contained in a document acceptable to the Authority, as prescribed in regulations, showing a level of emissions comparable to that in Annex VIII of Directive 70/156/EEC, as amended;"

(e) the definition "Council Regulation (EC) No 11/98" shall be deleted and immediately after the definition of "Council Regulation (EEC) No 684/92" there shall be inserted the following new definitions:

" "Directive 70/156/EEC" means Council Directive 70/156/EEC of 6th February 1970 on the approximation of the laws of the Member States relating to the type-approval of motor vehicles and their trailers;

"Directive 70/220/EEC" means Council Directive 70/200/EEC of the 20th March, 1970 on the approximation of the laws of the Member States relating to measures to be taken against air pollution by gases from positive-ignition engines of motor vehicles as amended;

"Directive 80/1268/EEC" means Council Directive 80/1268/EEC of 16th December 1980 relating to the carbon dioxide emissions and the fuel consumption of motor vehicles;

"Directive 98/69/EC" means Directive 98/69/EC of the European Parliament and of the Council of the 13th October 1998 relating to measures to be taken against air pollution by emissions from motor vehicles as amended;;

(f) in the definition "Council Regulation (EEC) No 684/92" immediately after the words "coach and bus" there shall be added the words ", as amended";

(g) immediately after the new definition "Directive 98/69/EC" there shall be added the following new definition:

" "electric vehicle" means a vehicle that derives its motive power exclusively from an electric motor, and it includes an electric motorcycle;;

(h) in the definition of "European Union" immediately after the word "Act" there shall be inserted the words ", and includes Norway, Iceland and Liechtenstein";

(i) immediately after the definition "European Union" there shall be added the following new definitions:

" "hybrid vehicle" means a vehicle having at least two different energy converters and two different energy storage systems for the purpose of vehicle propulsion;

"imported into Malta" means the entry into Malta of a motor vehicle from a third country;;

(j) in the definition "invoice" for the words "a seller" there shall be substituted the words "the manufacturer or an authorised agent of the manufacturer";

(k) immediately after the definition "leasing" there shall be added the following new definition:

" "length of motor vehicle" means the length of the motor vehicle contained in the certificate of conformity, and where the vehicle is not covered by such a certificate, the length contained in a document acceptable to the Authority showing the technical specifications of that vehicle;"

(l) the definition "limousine" shall be substituted by the following:

" "limousine" means a luxury passenger vehicle which either has a chassis or wheel-base that has been stretched, or is a sedan which is promoted as a luxury vehicle by its manufacturer;"

(m) immediately after the definition "limousine" as substituted there shall be added the following new definition:

" "Member State" means a Member State of the European Union;"

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

" "M1 motor vehicle" means a vehicle used for the carriage of passengers and comprising no more than eight seats in addition to the driver's seat;

"M2 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 tonnes;

"M3 motor vehicle" means a vehicle used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes;"

(o) immediately after the definition "motor cars and other motor vehicles principally designed for the transport of persons" there shall be added the following new definition:

" "motor cycle" means a two-wheel vehicle with or without a sidecar, fitted with an engine having a cylinder capacity of more than 50 cm³ of the internal combustion type and, or having a maximum design speed of more than 45 km per hour, and including a motor tricycle;"

(p) in the definition "motor vehicle" for the words "the First Schedule" there shall be substituted the words "the First and Second Schedules";

(q) immediately after the definition "motor vehicle for the transport of goods" there shall be added the following new definitions:

" "motor vehicle provisionally registered by the Authority" means a motor vehicle which is brought into Malta or which is manufactured in Malta and is registered by the Authority with the intention of being re-exported or exported, as the case may be, within a period of ninety days from -

(a) the date of its original entry into Malta; or

(b) from the release of the said vehicle from a bonded warehouse, in accordance with the provisions of article 20; or

(c) in the case of a vehicle manufactured in Malta, from the date of being provisionally registered by the Authority;

"N1 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes;

"N2 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes;

"N3 motor vehicle" means a vehicle used for the carriage of goods and having a maximum mass exceeding 12 tonnes;

"new motor vehicle" means, for the purposes of this Act, a motor vehicle which has never been registered in any country;

"owner" means the person by whom the motor vehicle is kept, and where the vehicle is the subject of a hire-purchase agreement or a lease, the person in possession of the vehicle under the agreement or lease;

"particulate matter" means the particulate emissions produced by diesel-powered motor vehicles as measured in accordance with Directive 70/220/EEC, as amended";

(r) the definition "person established outside Malta" shall be substituted by the following:

"person residing in Malta" means:

(a) a person to whom an identity card has been issued in terms of the Identity Card Act or who is legally obliged to have an identity card issued under the Identity Card Act; Cap. 258.

(b) a person, other than an individual, having his only or principal place of business in Malta;"

(s) immediately after the definition "quad bikes" there shall be inserted the following new definition:

"quadricycle" means a motor vehicle with four wheels whose unladen mass is not more than 400 kg, or 550 kg for vehicles intended for carrying goods, not including the mass of batteries in the case of electric vehicles, and whose maximum net engine power does not exceed 15 kW;"

(t) in the definition "racing car" for the words "racing car" there shall be substituted the words "racing vehicle" and immediately after the new definition of "racing vehicle" there shall be inserted the following new definition:

"registration tax" means the registration tax charged and levied in terms of article 3 of this Act;"

(u) the definition "registration value" shall be substituted by the following:

"RV" means the registration value of the motor vehicle in terms of article 9 of this Act;"

(v) immediately after the definition of "self-drive motor vehicle for short term hire" there shall be added the following new definition:

"special purpose vehicle" means a vehicle which is designed, constructed or adapted solely or mainly for a purpose other than the carriage of persons or goods;"

(w) the definition "tax" shall be deleted;

(x) immediately after the definition "temporary registered vehicle" there shall be added the following new definitions:

"third country" means a country other than a Member State;

"Transport Appeals Board" means the Transport Appeals Board set up under the Malta Transport Authority Act;

"used motor vehicle" means a motor vehicle which is not a new motor vehicle."; and

(y) the definition "valuation" shall be deleted.

Addition of new article 2A to the principal Act.

5. Immediately after article 2 of the principal Act there shall be added the following new article:

"Motor vehicles to be registered.

2A. (1) No person shall have in his possession or charge any motor vehicle which has not been registered with the Authority and on which the applicable registration tax has not been paid unless -

(a) that person is an authorized manufacturer, agent or dealer of motor vehicles and the vehicle in his possession or charge is not being used on the road, or

(b) the vehicle is the subject of an exemption under this Act.

(2) No motor vehicle shall be used on the road without a circulation licence issued by the Authority unless that vehicle is the subject of an exemption under this Act."

Substitution of article 3 of the principal Act.

6. Article 3 of the principal Act shall be substituted by the following:

"Charge to tax.

3. There shall be charged and levied by the Authority on account of the Government a registration tax and a circulation licence fee at the rate or in the amount specified in this Act on the registration and licensing of -

(a) every motor vehicle imported or brought into Malta, and

(b) every motor vehicle manufactured in Malta

unless the vehicle is the subject to an exemption under this Act."

7. Immediately after article 3 of the principal Act there shall be added the following new article 3A:

Addition of new article 3A to the principal Act.

"Certificate of conformity.

3A. Every motor vehicle imported or brought into Malta or manufactured in Malta shall, unless otherwise directed by the Authority, be accompanied by a certificate of conformity issued by the manufacturer, or any other similar and equivalent documentation in respect to the motor vehicle as proof that it complies with all relevant type approval requirements which the Authority may from time to time request, or as may be prescribed."

8. In article 4 of the principal Act, immediately after the words "as may be prescribed" there shall be added the words "by regulations".

Amendment of article 4 of the principal Act.

9. Article 6 of the principal Act shall be substituted by the following:

Substitution of article 6 of the principal Act.

"Classification of motor vehicles.

6. (1) Every motor vehicle imported or brought into Malta and which is not registered in Malta and every motor vehicle manufactured in Malta shall be classified by the Authority under one of the categories listed in the First or Second Schedules to this Act, as the case may be, unless the vehicle is the subject of an exemption from registration under this Act.

(2) An M1 motor vehicle imported into Malta which:

(a) is not a new motor vehicle;

(b) is not accompanied by a certificate of conformity issued in accordance with the most recent EC Directive and corresponding emission stage or standard issued by the European Community; and

(c) was manufactured more than four years prior to the date of coming into force of the most recent EC Directive as laid down therein and which stipulates the latest emission stage or standard,

shall be classified under Schedule 2 of the Act and a tax shall be levied thereon at the rate or in the amount specified therein:

Provided that the most recent EC Directive shall be the EC Directive applicable at the point of import of the motor vehicle:

Provided further that all M1 motor vehicles manufactured prior to the date of coming into force of the recent amendments to Directive 98/69/EC and Directive 70/220/EEC, shall be classified under Schedule 2 of the Act, and a tax shall be levied thereon at the rate or in the amount specified therein."

Addition of new article 6A to the principal Act.

10. Immediately after article 6 of the principal Act there shall be added the following new article 6A:

"Anti-abuse provision.

6A. (1) Without prejudice to the provisions of article 19(3)(i), any motor vehicle imported into another Member State from a third country with the scope of being used in Malta, shall on its entry into Malta be deemed to have been imported into Malta so long as the owner of the vehicle does not prove to the Authority that the motor vehicle was used by him in the Member State from where it was brought."

Amendment of article 7 of the principal Act.

11. Article 7 of the principal Act shall be amended as follows:

(a) subarticle (1) shall be substituted by the following:

"(1) Where a motor vehicle is imported or brought into Malta without an engine, it shall be provisionally classified under such category which would have been applicable had the motor vehicle been imported or brought into Malta with an engine of the maximum applicable CO₂, and, where applicable, also the particulate matter, attributed to such a motor vehicle of the same category."; and

(b) in subarticle (3) for the words "The Authority may" there shall be substituted the words "Upon presentation of the relevant certification, the Authority may", and for the words "the tax" there shall be substituted the words "the registration tax".

12. Article 8 of the principal Act shall be substituted by the following: Substitution of article 8 of the principal Act.

"Rate of registration tax and circulation licence fee.

8. (1) Registration tax shall be due on the registration value of a motor vehicle classified or provisionally classified under the First, Second or Third Schedule to this Act, at the rate or in the amount specified against the respective category and in accordance with the criteria identified under each Schedule:

Provided that in respect of used M1 vehicles classified under the Second Schedule other than those classified under subarticle (2) of article 6 of this Act shall not exceed the residual depreciated tax value of an identical or similar motor vehicle on the Maltese market.

(2) A circulation licence fee shall be due on the licensing of a motor vehicle registered under this Act at the rate specified in the Fourth Schedule to this Act and every year thereafter.

(3) Where a motor vehicle, already registered by the Authority, is fitted with a new engine or its engine is fitted with a device in respect of which there is in force a certificate of conformity issued by the manufacture, and thus qualify for reduced CO₂ or particulate matter levels, that vehicle shall qualify for a circulation licence fee applicable to those reduced CO₂ or particulate matter levels:

Provided that vehicle is covered by a reduced emissions certificate issued by an authorised examiner or an accredited testing facility."

13. Article 9 of the principal Act shall be substituted by the following: Substitution of article 9 of the principal Act.

"Registration value.

9. (1) The registration value of a new motor vehicle imported or brought into Malta or manufactured in Malta shall be the price quoted on the invoice, and also, where applicable, the insurance and freight.

(2) The registration value of a used motor vehicle imported or brought into Malta shall be deemed to be the average market value of identical, equivalent, or similar motor vehicles on the Maltese market, which value shall be arrived at by depreciating the manufacturer's invoice value and also, where applicable, the insurance and freight of such motor vehicle imported or brought into Malta as new or manufactured in Malta to the current Maltese market value:

Provided that the current Maltese market value shall be determined at the point the motor vehicle is brought to charge to tax."

Substitution of article 10 of the principal Act.

14. Article 10 of the principal Act shall be substituted by the following:

"Conversion of classification.

10. (1) Without prejudice to anything contained in any other law the owner of a motor vehicle which has been classified or provisionally classified under this Act shall not carry out or allow any other person to carry out any addition, alteration or adaptation in respect thereto without the authorisation in writing by the Authority.

(2) The owner shall thus give notice to the Authority before he may carry out or allow any other person to carry out such addition, alteration or adaptation and before he may make or allow any other person to make any use thereof, if the description of that motor vehicle would, as a consequence of such works or use, fall within a category other than that under which it has been classified.

(3) When a notice has been given as aforesaid or when any works or use as aforesaid have been carried out or has been made on the authorisation of the Authority, the Authority may convert the classification of the motor vehicle accordingly.

(4) When -

(a) a conversion of the classification of a motor vehicle is occasioned by any works carried out in respect thereto or by any use made thereof, and

(b) the rate of registration tax or the amount of registration tax chargeable with respect to motor vehicles classified under the category to which the classification has been converted is higher than the rate of registration tax or the amount of registration tax charged with respect to the original classification of that motor vehicle, an additional registration tax shall be due at the difference between the said two rates on the registration value of that motor vehicle as determined at the time of the original classification or in an amount equivalent to the difference between the said two amounts, as the case may be:

Provided that the provisions of this subarticle shall not apply if the conversion of the classification occurs later than sixty months from the date on which the original classification had been made in the case -

(i) where the motor vehicle was first registered under this Act before the 31st December, 2001; or

(ii) of the conversion in the classification of a self-drive motor vehicle for short term hire, or a self-drive motor vehicle for long term hire or a chauffeur driven motor vehicle:

Provided further that the provisions of this subarticle shall not apply if the conversion of the classification occurs later than thirty-six months following the date of the original classification in the case of vehicles registered for use as self-drive vehicles for short-time hire.

(5) Where an N1 motor vehicle is converted into an M1 motor vehicle, the Authority shall classify that vehicle under the Second Schedule and for registration tax purposes shall apply the rate applicable to an M1 motor vehicle in the highest band under the Second Schedule whether the vehicle is powered by a petrol engine or by a diesel engine. The registration value (RV) of a motor vehicle as converted shall be deemed to be that of a used M1 motor vehicle.

(6) Where an N1 motor vehicle is converted into an M1 motor vehicle, the circulation licence fee payable on that vehicle as converted shall be that applicable to an M1 vehicle as provided for in the Fourth Schedule.

(7) For the purposes of subarticle (3), the term "original classification" does not include a provisional classification made in terms of article 7."

Amendment of article 11 of the principal Act.

15. Article 11 of the principal Act shall be amended as follows:

(a) in subarticle (1), for the words "article 12" there shall be substituted the words "articles 11A, 12 and 23"; and

(b) for the word "tax", wherever it appears, there shall be substituted the words "registration tax".

Addition of new article 11A to the principal Act.

16. Immediately after article 11 of the principal Act there shall be added the following new article:

"Appeals.

11A. (1) Any person who has paid or who is liable to pay vehicle registration tax may appeal against the amount of tax charged.

(2) An appeal under this article shall be made to the Transport Appeals Board, in accordance with the procedure laid down under the Malta Transport Authority Act:

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Provided that for the purpose of this Act, the fee charged on the filing of an appeal with the Transport Appeals Board shall be of fifty euro (€50).

(3) The person filing the appeal before the Transport Appeals Board may represent himself.

(4) The Appeals Board shall consider each case brought before it on its own merits.

(5) Where the Board determines that the amount due in respect of registration tax is less than the amount paid, the Authority shall repay on account of the Government the amount overpaid to the appellant concerned.

(6) Where the Board determines that the amount due in respect of the registration tax is greater than the amount paid, the appellant concerned shall pay the Authority the amount underpaid within the prescribed time limit."

17. Article 12 of the principal Act shall be amended as follows: Amendment of article 12 of the principal Act.

(a) for the word "tax", wherever it appears, there shall be substituted the words "registration tax"; and

(b) in subarticle (2) for the words "which he" there shall be substituted the words "which the Authority".

18. Article 14 of the principal Act shall be substituted by the following: Substitution of article 14 of the principal Act.

"Registration of motor vehicles.

14. Upon the payment of the registration tax in respect of a motor vehicle, the Authority shall register that motor vehicle and shall issue a certificate of registration as prescribed by regulations."

19. Article 17 of the principal Act shall be deleted. Deletion of article 17 of the principal Act.

20. Article 17A of the principal Act shall be substituted by the following: Substitution of article 17A of the principal Act.

"Provisionally registered vehicles.

17A. (1) Where a motor vehicle is provisionally registered by the Authority, the registration tax due shall be that specified in the Third Schedule to this Act.

(2) No motor vehicle shall be registered as a provisionally registered vehicle unless the manufacturer or the dealer or the agent or the owner, as the case may be, signs a declaration in such manner as the Authority may prescribe from time to time, to the effect that the motor vehicle will be provisionally registered only to be exported or re-exported.

(3) If after the expiry of the period of ninety days from the provisional registration of the vehicle the manufacturer or the dealer or the agent or the owner fails to present all the documents as may be required by the Authority from time to time, proving that the same vehicle which was registered as a provisionally registered vehicle was in fact exported or re-exported before the expiry of the said period of ninety days, an additional registration tax equivalent to the amount of registration tax due on the date on which the period during which the motor vehicle had to be exported or re-exported lapses, according to the respective category of that motor vehicle as specified in the First and Second Schedules, shall be due:

Provided that the Authority may extend by a further period of thirty days the period of ninety days mentioned in this subarticle on a written request of the manufacturer, dealer, agent or the owner of the motor vehicle, which written request must be made not later than the last day of the same period of ninety days.

(4) If, following the exportation or re-exportation of that provisionally registered vehicle according to subarticle (3), that provisionally registered vehicle is again brought into Malta notwithstanding that no addition, alteration or adaptation has been carried out thereto which according to article 12, would result in a change of the classification of that vehicle were it not a provisionally registered vehicle, an additional registration tax shall be due equivalent to the amount of registration tax due on the date of re-entry of that motor vehicle according to the respective category of that motor vehicle as specified in the First and Second Schedules.

(5) No provisionally registered vehicle may be driven on the road without a licence issued by the Authority upon the payment of the applicable circulation licence fee:

Provided the amount of circulation licence fee payable in respect of that vehicle shall be at the rate of 12 per cent of the annual circulation licence fee applicable to that vehicle for every month for which the vehicle is licensed. The period for which that vehicle shall be licensed shall not be less than one month."

21. Article 18 of the principal Act shall be substituted by the following: Substitution of article 18 of the principal Act.

"Motor vehicles brought into Malta temporarily.

18. (1) Notwithstanding anything contained elsewhere in this Act, the following vehicles may, subject to any conditions, restrictions or limitations prescribed by regulations, be used on the road without payment of the vehicle registration tax or part thereof:

(a) any private motor vehicle, including a caravan or motor home, registered in another country, which satisfies all the following conditions:

(i) is brought temporarily into Malta for a period, consecutive or otherwise, not exceeding seven months in any twelve month period;

(ii) by a person who has his normal residence outside Malta;

(iii) that person does not have an identity card issued in terms of the Identity Card Act or is, under the said Act, obliged to be in possession of an identity card; and

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(iv) the vehicle is used for personal or business purposes:

Provided that where a private motor vehicle registered in the country of normal residence of the user is used regularly for the journey from his residence in that country to his place of work in an undertaking in Malta, the exemption from the vehicle registration tax shall be without any time limit;

(b) any motor vehicle registered in another country which is brought into Malta by a person who has his normal residence outside Malta and who comes to Malta under a works contract, in which case the exemption shall be for a period of twelve months from the date of the vehicle's arrival in Malta;

(c) any registered private motor vehicle which is imported or brought temporarily into Malta by a student who has his normal residence outside Malta for his own use and who is residing in Malta for the purpose of pursuing his studies in an educational institution authorized as such by the education authorities;

(d) any motor vehicle brought into Malta by a licensed motor vehicle trader as a representative sample of a particular vehicle to be displayed or used for demonstration with a view of obtaining orders for similar vehicles provided the vehicle was brought temporarily into Malta with the authorization of the Authority;

(e) goods vehicles registered in another Member State and operated by a haulier established and licensed in that Member State, brought into Malta to carry out international carriage of goods by road covered by a valid Community authorization in accordance with Council Regulation (EEC) No 881/92 as amended; and.

(f) passenger motor vehicles registered in another Member State and operated by a carrier established and licensed in that Member State, brought into Malta to carry out international carriage of passengers by road covered by a valid Community licence in accordance with Council Regulation (EEC) No 684/92 as amended.

(2) The exemptions under paragraphs (c) and (d) of the preceding subarticle shall be granted under those conditions prescribed by regulations.

(3) Notwithstanding any other provision of this Act, any private motor vehicle registered in another Member State other than Malta made available to a person, whether or not resident in Malta, by a company or other legal entity established in a Member State other than Malta, in his capacity as employee, director, manager, shareholder or partner of the company or other legal entity, or where any registered motor vehicle made available to a person in his capacity as a self-employed person pursuing an economic activity in a Member State other than Malta, and such registered private motor vehicle is imported or brought temporarily into Malta but is not intended to be used in Malta on a permanent basis and is not in fact used in that manner, shall be exempt from registration tax:

Provided that where that motor vehicle shall remain in Malta for more than thirty consecutive days from the date of its arrival in Malta, it shall be registered with the Authority in accordance with the provisions of this Act.

(4) Subject to the exemption granted under this Act, where a vehicle leased from a person established in another Member State is brought into Malta for use in Malta, such vehicle shall be charged to a registration tax at the rate or in the amount specified in the Second Schedule payable within thirty days from being brought into Malta.

(5) (a) Subject to the provisions of paragraph (b) hereunder, for the purposes of this article, "normal residence" means the place where a person lives for at least 185 days in each year, because of personal and occupational ties, or, in the case of a person with no occupational ties, because of personal ties.

(b) Where the occupational ties of a person are in a place different from that of his personal ties and consequently lives in turn in different places situated in two or more countries, the normal residence of that person shall be regarded as being the place of his personal ties provided that, unless the person is living in another country in order to carry out a task of a definite duration, such person returns there regularly.

(c) A person who lives in a country primarily for the purpose of attending a school or university or other educational or vocational establishment shall not be regarded as having his normal residence in that country.

(d) Proof of normal residence shall be given by the person bringing temporarily a motor vehicle into Malta by means of an identity card, or utility bills, or documents relating to the acquisition of property or to employment or to other transactions carried out in the course of day to day living, and any other valid documents which the Authority may require or accept."

Substitution of article 19 of the principal Act.

22. Article 19 of the principal Act shall be substituted by the following:

"Exemption from tax.

19. (1) Without prejudice to the provisions of article 17A, no registration tax shall be payable under this Act on a motor vehicle which is imported or brought into Malta for the purpose of being exported as merchandise without being used in Malta and which is released from customs for this purpose, provided such export is made directly from a bonded warehouse unless such vehicle is again re-imported into Malta.

(2) (a) The Minister responsible for finance may, by order and subject to any conditions, restrictions or limitations, exempt any person from the payment of any tax or part of the tax or from any obligation imposed under this Act.

(b) Such exemption may be granted with retrospective effect.

(c) The Minister responsible for finance may revoke any order made under this article.

(3) Exemptions from the payment of registration tax and, in the case of vehicles supplied under sub-paragraphs (ii) to (vii) hereunder, also from the payment of circulation licence fees shall be applicable where the motor vehicle –

(i) is the personal property of a private individual and is being brought permanently into Malta by the individual when he is transferring his residence from a place outside Malta to a place in Malta:

Provided that a motor vehicle brought into Malta on or after the 1st July, 2008, by a person who has taken up his residence in Malta on or after the 3rd November 2008, shall qualify for an exemption from the payment of registration tax;

(ii) is supplied to the Government of Malta for the public service;

(iii) is supplied to the Armed Forces of Malta;

(iv) is for official use by an institution of the European Union;

(v) is for the personal use of officials or other members of the staff of an institution of the European Union who transfer their residence to Malta to take up a position here with an institution of the European Union;

(vi) is supplied to any international organization recognized as such by the Minister responsible for foreign affairs for official use in Malta; and

(vii) is supplied under diplomatic, consular or similar arrangements in virtue of the Diplomatic Immunities and Privileges Act.

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(4) Where a motor vehicle, which has been granted an exemption from registration tax under subarticles (2) and (3) is sold or disposed of in Malta, there shall be paid on it the registration tax applicable to the market value of the vehicle.

(5) The exemptions under subarticle (3) shall be granted under those conditions as the Minister may specify by regulations.

(6) Without prejudice to the provisions of subarticle (2), the Minister responsible for finance may authorise the Authority to register a motor vehicle, subject to such conditions, limitations or restrictions as it may impose, either without payment of registration tax or on payment of the registration tax at less than the rate ordinarily chargeable or, where the said tax has been paid, to repay the tax in whole or in part."

Addition of new article 19A to the principal Act.

23. Immediately after article 19 of the principal Act there shall be added the following new article:

"Granting of credit.

19A. (1) Without prejudice to the provisions of this Act, the Minister responsible for finance may by Order, and according to the terms specified therein, grant credit on registration tax which has been paid or may have to be paid on a motor vehicle within a specified time as may be determined in the Order.

(2) The Minister responsible for finance may revoke any order made under this article."

24. Article 20 of the principal Act shall be amended as follows: Amendment of article 20 of the principal Act.

(a) for the marginal note thereto, there shall be substituted the words "Power to make rules and regulations.";

(b) subarticle (1) shall be substituted by the following:

"(1) The Minister may, with the concurrence of the Minister responsible for finance, by rules published in the Gazette:

(a) amend or substitute the First, Second or Third Schedule to this Act provided that no such amendment or substitution shall have the effect of increasing the tax charged in accordance with the said Schedules;

(b) amend or substitute the Fourth Schedule even if such amendment will have the effect of increasing the fees charged in accordance with the said Schedule; and

(c) classify, substitute or modify the category of motor vehicles which may be registered in Malta."; and

(c) in subarticle (2) for the words "The Minister may make rules" there shall be substituted the words "The Minister may make such regulations as he considers necessary" and immediately after the words "for securing the payment" there shall be inserted the words "and collection".

25. Article 21 of the principal Act shall be amended as follows: Amendment of article 21 of the principal Act.

(a) for the word "tax", wherever it appears, there shall be substituted the words "registration tax";

(b) paragraph (e) of subarticle (1) shall be substituted by the following:

"(e) causes or permits the leasing of a motor vehicle, under his care, which has been registered by the Authority for self-drive purposes, and on which a registration tax in the amount of 30 per cent or 20 per cent of its registration value, as

the case may be, has been paid; or";

(c) in subarticle (1), for the words "exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (1,164.69)" there shall be substituted the words "exceeding two thousand five hundred euro (€2,500)"; and

(d) immediately after subarticle (3) there shall be added the following new subarticle (4):

Cap. 65. "(4) Where the owner of a motor vehicle, registered and licensed by the Authority, fails to pay the applicable circulation licence fee on that vehicle within three months from the expiry of the vehicle licence, he shall be liable to an administrative fine, payable to the Authority, of €2 for each day the applicable circulation licence fee remains unpaid, notwithstanding any other action which may be taken in terms of the Traffic Regulation Ordinance or any regulations thereunder."

Addition of new article 22A to the principal Act.

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

"Powers of the Police and Enforcement Officers.

22A. (1) Whenever a Police officer or an Enforcement Officer of the Authority reasonably suspects that -

(a) a motor vehicle has not been registered in accordance with this Act, or

(b) a motor vehicle has been converted and a notice in relation to the conversion has not been given under article 10, or

(c) any registration tax in respect of a vehicle has not been paid,

Cap. 65. the officer may detain the vehicle and shall order the removal of the said vehicle in accordance with the provisions of the Traffic Regulations Ordinance or regulations made thereunder."

27. Article 23 of the principal Act shall be amended as follows: Amendment of article 23 of the principal Act.

(a) in subarticle (1) for the words "Tax paid" there shall be substituted the words "Registration tax paid";

(b) in paragraph (a) of subarticle (1) for the words "imported into Malta" there shall be substituted the words "imported or brought into Malta";

(c) immediately after paragraph (c) of subarticle (1) thereof there shall be added the following new paragraphs:

"(d) may be refundable under article 19(5), or

(e) it is subsequently modified by the Transport Appeals Board."

28. Article 24 of the principal Act shall be substituted by the following new article: Substitution of article 24 of the principal Act.

"Motor vehicles registered in 2008.

24. (1) Any person who has had an M1 motor vehicle registered in his name between the 1st January 2008 and the 31st December, 2008, may opt to have the registration of the said vehicle regulated by the provisions of this Act.

(2) A person who opts to have the registration of his vehicle regulated in terms of subarticle (1), shall present a request in writing to the Authority to have the vehicle taxed in accordance with the rates as provided for under this the Act.

(3) A person who opts to have the registration of his vehicle regulated in terms of subarticle (1), shall forward a claim to the Authority for a credit on proof being shown that excess registration tax has been paid on the registration of the said vehicle when compared to what would have been paid on the same motor vehicle had it been brought in or manufactured in Malta on or after the 1st January, 2009.

(4) Authorised motor importers or motor dealers who prior to the 31st December, 2008 have registered any M1 motor vehicles and motor cycles with the Authority without the applicable registration tax having been paid thereupon, shall effect the appropriate registration tax payment by the 30th June, 2009.

(5) Authorised motor importers or motor dealers who had ordered any M1 motor vehicles and motor cycles prior to the 3rd November 2008, may opt to have the registration of the said vehicles regulated by the applicable registration tax rates in force prior to the 1st January, 2009 and shall effect payment of that registration tax by the 30th June, 2009.

(6) For the purpose of subarticles (4) and (5) hereof –

(a) registration shall include the list of motor vehicles and motor cycles which had arrived in Malta or which had been ordered which is notified to the Authority by an authorised motor vehicle importer or motor vehicle dealer, and is accepted by the Authority subject to such terms which the Authority may prescribe:

Provided that where it results to the Authority that a motor vehicle or motor cycle which is on the list notified to it by an authorised motor vehicle importer or motor vehicle dealer, was not so ordered or imported, the Authority shall consider the said motor vehicle or motor cycle not be registered in terms of these subarticles.

(b) payment of registration tax shall be effected when the Authority issues the registration certificate:

Provided that no payment shall be accepted by the Authority beyond the stipulated date, in which case the Authority shall automatically de-register any vehicle and its re-registration shall be regulated under the terms of this Act.

(c) Where, notwithstanding the registration effected in terms of paragraph (a), an authorized motor vehicle importer or motor vehicle dealer opts to have the registration of a motor vehicle or motor cycle regulated by this Act, the Authority shall de-register the said vehicle and re-register it under the terms of this Act.”.

29. The First Schedule to the principal Act shall be substituted by the following new Schedule:

Substitution of the First Schedule to the principal Act.

**"FIRST SCHEDULE
[Article 6(1)]**

**Category A - Motor vehicles used for the carriage of passengers and
comprising more than eight seats in addition to the driver's seat (M2 and M3)**

VERA Code No.	Goods	Rate of Tax Percentage of RV
1.021.000	1. Scheduled buses:	
1.021.001	1.1 new	0%
1.021.002	1.2 used	6%
1.022.000	2. Unscheduled buses, coaches, trackless trains open-top buses, double deckers and amphibious motor vehicles	
1.022.001	2.1 new	0%
1.022.002	2.2 used	24%
1.023.000	3. Minibuses for the transport of passengers against payment	
1.023.001	3.1 new	0%
1.023.002	3.2 used	21%
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 and tail-lift vans:	
1.025.010	5.1.1 for use to transport passengers against payment:	
1.025.011	5.1.1.1 new	0%
1.025.012	5.1.1.2 used	21%
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:	
1.026.122	6.2.1.1 new	0%
1.026.123	6.2.1.2 used	2%
1.026.131	6.2.2. other	16.5%

Category B – Other motor vehicles

1. Taxicars	20%
1.1. New	20%
1.2. Used	
1.2.1 having a euro 5 or 4 engine	75%
1.2.2. having a euro 3 engine or less	90%
Where a taxicar, which on its first registration was or is a new motor vehicle, is converted into a private car within 60 months from date of first registration as a taxicar, that vehicle shall be valued by the Authority and there shall be paid on it the registration tax applicable to M1 motor vehicles under the Second Schedule less the 20 per cent already paid on its first registration.	
2. Self-drive motor vehicles for short term hire and chauffeur driven vehicles (new only)	
2.1. Self-drive vehicles with petrol engine	20%
2.1.1. engine capacity not exceeding 1500cc	As per rates for M1 vehicles in the Second Schedule
2.1.2. engine capacity exceeding 1500 cc	20%
2.2. Self-drive vehicles with a diesel engine	20%
2.2.1. engine capacity not exceeding 2000cc	As per rates for M1 vehicles in the Second Schedule
2.2.2. engine capacity exceeding 2000 cc.	20%
2.3. Chauffeur driven vehicles with a petrol engine	20%
2.3.1. engine capacity not exceeding 2000cc	As per rates for M1 vehicles in the Second Schedule
2.3.2. engine capacity exceeding 2000cc	20%
2.4. Chauffeur driven vehicles with a diesel engine	20%
2.4.1. engine capacity not exceeding 3000cc	As per rates for M1 vehicles in the Second Schedule
2.4.2. engine capacity exceeding 3000cc	20%
The above rates in respect of taxicars, self-drive motor vehicles for short term hire and chauffeur driven motor vehicles shall be applicable only until the 31st December, 2009. As from the 1st January, 2010, the applicable rates for all three categories shall be those which apply to M1 motor vehicles under the Second Schedule.	
3. New ambulances and prison vans,	0%

	4. Light weight three-wheeled vehicles having the characteristic of a motor vehicle	48.5%
	5. New Racing cars, go-karts, quad bikes and motor cycles not suitable to be used on the road	6.5%
	6. Used ambulances, prison vans	21%
	7. Used light weight three-wheeled vehicles having the characteristic of a motor vehicle	48.5%
	8. Used Racing cars, go-karts, quad bikes and motor cycles not suitable to be used on the road	6.5%
	9. Caravans or motor homes, whether new or used	50%
	10. M1 motor vehicles with an age of 50 years or over from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.032.082	10.1 not exceeding 1000cc	11%
1.032.182	10.2 exceeding 1000cc but not exceeding 1300	11%
1.032.282	10.3 exceeding 1300cc but not exceeding 1500	11%
1.032.382	10.4 exceeding 1500cc but not exceeding 1800	16.5%
1.032.482	10.5 exceeding 1800cc but not exceeding 2000	16.5%
1.032.582	10.6 exceeding 2000cc but not exceeding 2500	16.5%
1.032.682	10.7 exceeding 2500cc but not exceeding 3000	16.5%
1.032.782	10.8 exceeding 3000cc	16.5%
	11. M1 motor vehicles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.032.083	11.1 not exceeding 1000cc	25.5%
1.032.183	11.2 exceeding 1000cc but not exceeding 1300	25.5%
1.032.283	11.3 exceeding 1300cc but not exceeding 1500	26.5%
1.032.383	11.4 exceeding 1500cc but not exceeding 1800	30%
1.032.483	11.5 exceeding 1800cc but not exceeding 2000	32.5%
1.032.583	11.6 exceeding 2000cc but not exceeding 2500	37.5%
1.032.683	11.7 exceeding 2500cc but not exceeding 3000	37.5%
1.032.783	11.8 exceeding 3000cc	37.5%
	12. Motor cycles with an age of 50 years or over from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.111.022	12.1 not exceeding 50cc	6.5%
1.112.032	12.2 exceeding 50cc but not exceeding 125cc	6.5%
1.112.042	12.3 exceeding 125cc but not exceeding 250cc	6.5%
1.113.002	12.4 exceeding 250cc but not exceeding 500cc	6.5%
1.114.002	12.5 exceeding 500cc but not exceeding 800cc	6.5%
1.115.002	12.6 exceeding 800cc	
	13. Motor cycles with an age of 35 years or over but less than 50 years from date of manufacture (classic, vintage and veteran vehicles certified authentic by a body approved by the Authority) with an engine capacity of:	
1.111.023	13.1 not exceeding 50cc	14.5%
1.112.033	13.2 exceeding 50cc but not exceeding 125cc	14.5%

1.112.043	13.3 exceeding 125cc but not exceeding 250cc	21%
1.113.003	13.4 exceeding 250cc but not exceeding 500cc	21%
1.114.003	13.5 exceeding 500cc but not exceeding 800cc	21%
1.115.003	13.6 exceeding 800cc	21%
	14. Hearses (new only)	
	14.1 Up to the 31st March, 2009	0%
	14.2 Thereafter	30%

Category C - Motor vehicles used for the transport of goods (N1, N2 and N3)

	1. Dumpers designed for off-highway use:	
1.041.001	1.1 Light Dumpers:	
1.041.002	2.1.1 new	0%
1.041.003	2.1.2 used	0%
1.042.001	1.2 Other:	
1.042.010	1.2.1 Chassis fitted with engine and cab	57.5%
		but not less than €3,447 per vehicle
1.042.020	1.2.2 Other	57.5%
		but not less than €3,750 per vehicle
	2. Other (petrol, diesel or other):	
1.043.000	2.1 Vehicles with a g.v.w. not exceeding 3.5 tonnes:	
1.043.001	2.1.1 Chassis fitted with engine and cab	
1.043.010	2.1.1.1 New	57.5%
1.043.020	2.1.1.2 Other	57.5%
		but not less than €3,447 per vehicle
1.043.030	2.1.2 Other:	
1.043.040	2.1.2.1 New	57.5%
1.043.050	2.1.2.2 Other:	
1.043.051	2.1.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.043.052	2.1.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5%
		but not less than €629 per vehicle

1.043.053	2.1.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €1,712 per vehicle
1.043.054	2.1.2.2.2 other	57.5% but not less than €3,447 per vehicle
1.044.000	2.2. Vehicles with a g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes:	
1.044.010	2.2.1 Chassis fitted with engine and cab	
1.044.020	2.2.1.1 New	57.5%
1.044.030	2.2.1.2 Other	57.5% but not less than €3,447 per vehicle
1.044.040	2.2.2 Other:	
1.044.050	2.2.2.1 New	57.5%
1.044.060	2.2.2.2 Other:	
1.044.061	2.2.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.044.062	2.2.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €629 per vehicle
1.044.063	2.2.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €1,712 per vehicle
1.044.064	2.2.2.2.2 other	57.5% but not less than €3,447 per vehicle
1.045.000	2.3 Vehicles with a g.v.w. exceeding 5 tonnes but not exceeding 12 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 €3,447 per vehicle
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 an approved body:	

1.045.052	2.3.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €1,258 per vehicle
1.045.053	2.3.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €3,424 per vehicle
1.045.054	2.3.2.1.2 other	57.5% but not less than €6,895 per vehicle
1.046.000	2.4 Vehicles with a g.v.w. exceeding 12 tonnes:	
1.046.001	2.4.1 Chassis fitted with engine and cab:	
1.046.011	2.4.1.1 New	24%
1.046.020	2.4.1.2 Other	57.5% but not less than €4,403 per vehicle
1.046.030	2.4.2 Other:	
1.046.041	2.4.2.1 New	24%
1.046.050	2.4.2.2 Other:	
1.046.051	2.4.2.2.1 classic, vintage and veteran vehicles certified authentic by a body approved by the Authority:	
1.046.052	2.4.2.2.1.1 vehicles with an age of 50 years or over from date of manufacture	10.5% but not less than €1,363 per vehicle
1.046.053	2.4.2.2.1.2 vehicles with an age of 35 years or over but less than 50 years from date of manufacture	28.5% but not less than €3,692 per vehicle
1.046.054	2.4.2.2.2 other	57.5% but not less than €6,895 per vehicle
	3. Other (excluding electric vehicles):	
1.047.010	3.1 Chassis fitted with engine and cab	57.5%
1.047.020	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	57.5%
1.047.030	3.3 Other:	
1.047.040	3.3.1 New	57.5%

1.047.050	3.3.2 Other	57.5% but not less than €7,431 per vehicle
1.047.060	3.3.3. New tipper trucks, with a g.v.w. exceeding 5 tonnes	0%
1.047.070	3.3.4 New refuse disposal trucks with a g.v.w. exceeding 5 tonnes	0%
1.047.080	3.3.5. New road tankers and bowsers with a g.v.w. exceeding 5 tonnes	0%
1.048.000	4. Electric vehicles:	
1.048.010	4.1 battery driven electric vehicles.....	0%
1.048.020	4.2 petrol (or diesel) electric hybrid vehicles.....	16.5%

Category D – Tractors

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%

Category E - Special purpose motor vehicles (for example, aircraft towing tractor, asphalt finisher, baby kart, backhoe loader bulldozer, car transporter, cesspit emptier, cesspool emptier, cherry picker, con mixer with hiab, concrete mixer, concrete pump, core cutter, crane, crew cab, dental bus, digger drilling machine, elevating platform, excavator, fire engine, fork-lift truck, grader, hook loader, ice cream kiosk, ice resurfacers, ladder vehicle, line painter, loading shovel, mechanical shovel midibus, milling machine, mini shovel, mobile cinema, mobile generator, mobile kiosk, mobile laboratory, mobile workshop, mowing machine, recovery truck, recovery vehicle, road roller, road scarifier, road surfacer, road sweeper, scissor lift platform, skid steer loader, snow plough, station tractor, street cleaner, tail-lift, tar sprayer, truck w/ hydraulic lift, tow truck, tow truck w/hiab, tower ladder, tower wagon, tractor excavator, trenching machine, truck with workshop, tug master, vacuvator truck, wheel loader, x-ray machine):0%

In all cases the vehicle must not be a goods carrying vehicle.

Other motor vehicles

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%
1.101.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0%".

Substitution of the Second Schedule to the principal Act.

30. The Second Schedule to the principal Act shall be substituted by the following new Schedule:

"SECOND SCHEDULE (Article 6)

Registration tax to be paid on the registration of M1 motor vehicles and quadricycles (including electric and hybrid electric motor vehicles)

The amount of registration tax to be paid on the registration of M1 motor vehicles, whether new or used, of motor cycles and of quad bikes shall be in accordance with the following tables:

M1 motor vehicles

Petrol-engined

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.25%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.27%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter of 0g/km up to and including 0.005g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.13%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.15%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.17%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.19%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.21%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.23%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	0.25% x CO ₂ x RV	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	0.27% x CO ₂ x RV	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.005g/km but not exceeding 0.025g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.18%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.21%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.24%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.27%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.29%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.32%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.35%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.38%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.025g/km but not exceeding 0.035g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.20%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.23%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.26%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.29%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.32%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.35%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.38%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.41%	More than 4770mm	length x RV x 0.0034%

Diesel-engined with particulate matter exceeding 0.035g/km

CO ₂	Rate	Length	Rate
0g/km up to and including 100g/km	CO ₂ x RV x 0.21%	0 up to and including 3450mm	length x RV x 0.0020%
More than 100g/km up to and including 130g/km	CO ₂ x RV x 0.24%	More than 3450mm up to and including 3640mm	length x RV x 0.0022%
More than 130g/km up to and including 140g/km	CO ₂ x RV x 0.27%	More than 3640mm up to and including 3770mm	length x RV x 0.0024%
More than 140g/km up to and including 150g/km	CO ₂ x RV x 0.30%	More than 3770mm up to and including 4030mm	length x RV x 0.0026%
More than 150g/km up to and including 180g/km	CO ₂ x RV x 0.34%	More than 4030mm up to and including 4370mm	length x RV x 0.0028%
More than 180g/km up to and including 220g/km	CO ₂ x RV x 0.37%	More than 4370mm up to and including 4570mm	length x RV x 0.0030%
More than 220g/km up to and including 250g/km	CO ₂ x RV x 0.40%	More than 4570mm up to and including 4770mm	length x RV x 0.0032%
More than 250g/km	CO ₂ x RV x 0.43%	More than 4770mm	length x RV x 0.0034%

Minimum tax applicable to used M1 motor vehicles and quadricycles (including electric and hybrid electric motor vehicles) imported from third countries in terms of article 6(2) of this Act

Vehicle's age (yrs)*	0	1	2	3	4	5	6	7
CO₂						€	€	€
0g/km up to and including 100g/km						1,500	1,680	1,882
More than 100g/km up to and including 130g/km						1,800	2,016	2,258
More than 130g/km up to and including 140g/km						2,000	2,240	2,509
More than 140g/km up to and including 150g/km						3,500	3,920	4,390
More than 150g/km up to and including 180g/km						4,000	4,480	5,018
More than 180g/km up to and including 220g/km						7,000	7,840	8,781
More than 220g/km up to and including 250g/km						12,000	13,440	15,053
More than 250g/km						13,500	15,120	16,934

Vehicle's age (yrs)	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	2,107	2,360	2,644	2,961	3,316	3,714	4,160	
More than 100g/km up to and including 130g/km	2,529	2,832	3,172	3,553	3,979	4,457	4,992	
More than 130g/km up to and including 140g/km	2,810	3,147	3,525	3,948	4,421	4,952	5,546	
More than 140g/km up to and including 150g/km	4,917	5,507	6,168	6,908	7,737	8,666	9,706	
More than 150g/km up to and including 180g/km	5,620	6,294	7,049	7,895	8,843	9,904	11,092	
More than 180g/km up to and including 220g/km	9,834	11,015	12,336	13,817	15,475	17,332	19,412	
More than 220g/km up to and including 250g/km	16,859	18,882	21,148	23,686	26,528	29,712	33,277	
More than 250g/km	18,967	21,243	23,792	26,647	29,844	33,426	37,437	

** The vehicle's age is the age of a vehicle from year of manufacture.*

Used motor vehicles brought over or imported or which had been ordered by authorised vehicle dealers prior to the 3rd November 2008, but which had not yet been registered before the 1st January, 2009, shall be exempt from the minimum tax rates hereof if the said vehicles are registered by the 31st December, 2009.

Motor cycles

Engine capacity	
Not exceeding 50cc	cc x RV x 0.058%
Exceeding 50cc but not exceeding 125cc	cc x RV x 0.059%
Exceeding 125cc but not exceeding 250cc	cc x RV x 0.060%
Exceeding 250cc but not exceeding 500cc	cc x RV x 0.061%
Exceeding 500cc but not exceeding 800cc	cc x RV x 0.062%
Exceeding 800cc	cc x RV x 0.063%

Battery electric motor cycle	RV x 1.71%
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Quad bikes

Quad bikes to be used on the road	cc x RV x 0.18%
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Tax rate formula:

(1) Following the application of the relevant tables under the heading "M1 Motor Vehicles", the total amount of the registration tax shall be equal to the sum total of the CO₂ value (g/km – grams per kilometer) multiplied by the registration value (RV) multiplied by the indicated % value, and the total of the length (mm) multiplied by the registration value (RV) multiplied by the indicated % value:

$$(\text{CO}_2 \times \text{RV} \times \text{x}\%) + (\text{length (mm)} \times \text{RV} \times \text{x}\%).$$

(2) Where the CO₂ value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 251g/km.

(3) Where the particulate matter value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.035 g/km.

(4) Where, on the application of paragraph 1 above, the amount of tax on the registration of a used M1 motor vehicle imported from a third country in terms of article 6(2) is less than the minimum applicable to that motor vehicle, the amount of tax due on the registration of that vehicle shall be the minimum applicable to that vehicle as established in the table bearing the heading "Minimum Tax applicable to used M1 motor vehicles imported from a third country in terms of article 6(2)".

(5) For hybrid vehicles the CO₂ value shall be the combined level of amount of carbon dioxide (CO₂) emissions from a combination of the electric motor and internal combustion engine contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for

the type of vehicle concerned. Otherwise, it shall be the combined level of carbon dioxide (CO₂) contained in the relevant EC type-approval certificate or EC certificate of conformity or any other appropriate documentation acceptable to the Authority which confirms compliance with the type approval for the type of vehicle concerned.

Hybrid vehicles

The rate of registration tax payable on hybrid vehicles shall be based on the tables for M1 motor vehicles but the CO₂ value as provided in the Certificate of Conformity shall be reduced by 20%.

Tax on converted exempted or partly-exempted M1 motor vehicles and motor cycles and self-drive and chauffeur driven motor vehicles

(1) Where an M1 motor vehicle or a motor cycle which, upon registration, had been exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a full registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle.

(2) Where an M1 motor vehicle or a motor cycle which, upon registration, had been partly exempted from the payment of registration tax under article 19 of this Act, is sold to a person who does not qualify for a registration tax exemption there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(3) Where an M1 motor vehicle which has been registered as a self-drive motor vehicle with a registration mark having two letters followed by the letter K is converted within thirty-six months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle.

(4) Where an M1 motor vehicle which has been registered as a chauffeur driven motor vehicle with a registration mark having one letter followed by the letters GY is converted within sixty months from its registration into a private motor vehicle, there shall be paid thereon the tax applicable to the market value of the vehicle less the registration tax paid upon the registration of that vehicle."

Substitution of
the Third
Schedule to the
principal Act.

31. The Third Schedule to the principal Act shall be substituted by the following new Schedule:

"THIRD SCHEDULE
(Article 17A)

Registration tax for provisionally registered vehicles

Product	Rate of tax
Temporary registered vehicles	€232".

Substitution of
the Fourth
Schedule to the
principal Act.

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

"FOURTH SCHEDULE
(Articles 8, 10)

Circulation licence fees leviable annually in respect of motor vehicle licences

These fees may only be amended with the concurrence of the Minister responsible for finance. The fees levied shall be on account of the Government.

For the purpose of this Schedule, "year" means a calendar year from the year of manufacture of a motor vehicle.

1. Annual Circulation Licence fees for M1 motor vehicles registered on the 1st January, 2009 and thereafter (excluding those in item 6), and self-drive vehicles for short term hire with an engine capacity exceeding 1500cc in respect of vehicles with a petrol engine and exceeding 2000cc in respect of vehicles with a diesel engine and chauffeur driven vehicles with an engine capacity exceeding 2000cc in respect of vehicles with a petrol engine and exceeding 3000cc in respect of vehicles with a diesel engine.

Petrol-engined

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378
More than 220g/km up to and including 250g/km	350	350	350	350	350	438	481	529
More than 250g/km	500	500	500	500	500	625	688	756

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	183	201	221	244	268	295	324	
More than 130g/km up to and including 140g/km	200	220	242	266	292	322	354	
More than 140g/km up to and including 150g/km	233	256	282	310	341	375	413	
More than 150g/km up to and including 180g/km	299	329	362	399	438	482	531	
More than 180g/km up to and including 220g/km	416	458	503	554	609	670	737	
More than 220g/km up to and including 250g/km	582	641	705	775	853	938	1,032	
More than 250g/km	832	915	1,007	1,107	1,218	1,340	1,474	

Diesel-engined with particulate matters of 0g/km up to and including 0.005g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	100	100	100	100	100	125	138	151
More than 100g/km up to and including 130g/km	110	110	110	110	110	138	151	166
More than 130g/km up to and including 140g/km	120	120	120	120	120	150	165	182
More than 140g/km up to and including 150g/km	140	140	140	140	140	175	193	212
More than 150g/km up to and including 180g/km	180	180	180	180	180	225	248	272
More than 180g/km up to and including 220g/km	250	250	250	250	250	313	344	378
More than 220g/km up to and including 250g/km	350	350	350	350	350	438	481	529
More than 250g/km	500	500	500	500	500	625	688	756

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	166	183	201	221	244	268	295	
More than 100g/km up to and including 130g/km	183	201	221	244	268	295	324	
More than 130g/km up to and including 140g/km	200	220	242	266	292	322	354	
More than 140g/km up to and including 150g/km	233	256	282	310	341	375	413	
More than 150g/km up to and including 180g/km	299	329	362	399	438	482	531	
More than 180g/km up to and including 220g/km	416	458	503	554	609	670	737	
More than 220g/km up to and including 250g/km	582	641	705	775	853	938	1,032	
More than 250g/km	832	915	1,007	1,107	1,218	1,340	1474	

Diesel-engined with particulate matters exceeding 0.005g/km but not exceeding 0.025g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	105	105	105	105	105	131	144	159
More than 100g/km up to and including 130g/km	116	116	116	116	116	144	159	175
More than 130g/km up to and including 140g/km	126	126	126	126	126	158	173	191
More than 140g/km up to and including 150g/km	147	147	147	147	147	184	202	222
More than 150g/km up to and including 180g/km	189	189	189	189	189	236	260	286
More than 180g/km up to and including 220g/km	263	263	263	263	263	328	361	397
More than 220g/km up to and including 250g/km	368	368	368	368	368	459	505	556
More than 250g/km	525	525	525	525	525	656	722	794

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	175	192	211	233	256	281	309	
More than 100g/km up to and including 130g/km	192	211	233	256	281	309	340	
More than 130g/km up to and including 140g/km	210	231	254	279	307	338	371	
More than 140g/km up to and including 150g/km	245	269	296	326	358	394	433	
More than 150g/km up to and including 180g/km	314	346	380	419	460	506	557	
More than 180g/km up to and including 220g/km	437	480	528	581	639	703	774	
More than 220g/km up to and including 250g/km	611	673	740	814	895	985	1,083	
More than 250g/km	873	961	1,057	1,163	1,279	1,407	1,547	

Diesel-engined with particulate matters exceeding 0.025g/km but not exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	110	110	110	110	110	138	152	167
More than 100g/km up to and including 130g/km	121	121	121	121	121	152	167	183
More than 130g/km up to and including 140g/km	132	132	132	132	132	165	182	200
More than 140g/km up to and including 150g/km	154	154	154	154	154	193	212	233
More than 150g/km up to and including 180g/km	198	198	198	198	198	248	273	300
More than 180g/km up to and including 220g/km	276	276	276	276	276	345	379	417
More than 220g/km up to and including 250g/km	386	386	386	386	386	482	531	584
More than 250g/km	551	551	551	551	551	689	758	834

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	183	202	222	244	269	295	325	
More than 100g/km up to and including 130g/km	202	222	244	269	295	325	357	
More than 130g/km up to and including 140g/km	220	242	266	293	322	354	390	
More than 140g/km up to and including 150g/km	257	282	311	342	376	414	455	
More than 150g/km up to and including 180g/km	330	363	400	439	483	532	585	
More than 180g/km up to and including 220g/km	459	504	555	610	671	739	812	
More than 220g/km up to and including 250g/km	642	706	777	855	940	1034	1137	
More than 250g/km	917	1009	1110	1221	1343	1477	1625	

Diesel-engined with particulate matters exceeding 0.035g/km

Year	0	1	2	3	4	5	6	7
CO₂	€	€	€	€	€	€	€	€
0g/km up to and including 100g/km	116	116	116	116	116	145	159	175
More than 100g/km up to and including 130g/km	127	127	127	127	127	159	175	193
More than 130g/km up to and including 140g/km	139	139	139	139	139	174	191	210
More than 140g/km up to and including 150g/km	162	162	162	162	162	203	223	245
More than 150g/km up to and including 180g/km	208	208	208	208	208	260	287	315
More than 180g/km up to and including 220g/km	289	289	289	289	289	362	398	438
More than 220g/km up to and including 250g/km	405	405	405	405	405	506	557	613
More than 250g/km	579	579	579	579	579	724	796	875

Year	8	9	10	11	12	13	14+	
CO₂	€	€	€	€	€	€	€	
0g/km up to and including 100g/km	193	212	233	256	282	310	341	
More than 100g/km up to and including 130g/km	212	233	256	282	310	341	375	
More than 130g/km up to and including 140g/km	231	254	280	308	338	372	409	
More than 140g/km up to and including 150g/km	270	297	326	359	395	434	478	
More than 150g/km up to and including 180g/km	347	381	419	461	508	558	614	
More than 180g/km up to and including 220g/km	481	530	583	641	705	775	853	
More than 220g/km up to and including 250g/km	674	742	816	897	987	1086	1194	
More than 250g/km	963	1059	1165	1282	1410	1551	1706	

2. Annual Circulation Licence fees for M1 motor vehicle registered before the 1st January, 2009 (excluding those in item 6), caravans, motor-homes, taxis and self-drive vehicles for short term hire with an engine capacity not exceeding 1500cc in respect of vehicles with a petrol engine and not exceeding 2000cc in respect of vehicles with a diesel engine and chauffeur driven vehicles with an engine capacity not exceeding 2000cc in respect of vehicles with a petrol engine and not exceeding 3000cc in respect of vehicles with a diesel engine.

Petrol-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	75	75	75	75	75	75	75	86
Class 2 (more than 1300cc up to and including 1449cc)	100	100	100	100	100	100	100	114
Class 3 (more than 1449cc up to and including 1500cc)	115	115	115	115	115	115	115	131
Class 4 (more than 1500cc up to and including 1800cc)	120	120	120	120	120	120	120	137
Class 5 (more than 1800cc up to and including 2000cc)	200	200	200	200	200	200	200	228
Class 6 (more than 2000cc)	370	370	370	370	370	370	370	422

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	87	88	89	91	92	93	95	96
Class 2 (more than 1300cc up to and including 1449cc)	116	117	119	121	123	125	127	128
Class 3 (more than 1449cc up to and including 1500cc)	134	138	141	145	148	152	156	160
Class 4 (more than 1500cc up to and including 1800cc)	142	147	152	157	162	168	174	180
Class 5 (more than 1800cc up to and including 2000cc)	231	235	238	242	246	249	253	257
Class 6 (more than 2000cc)	428	435	441	448	454	461	468	475

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	98	99	101	102				
Class 2 (more than 1300cc up to and including 1449cc)	130	132	134	136				
Class 3 (more than 1449cc up to and including 1500cc)	164	168	172	176				
Class 4 (more than 1500cc up to and including 1800cc)	186	193	200	207				
Class 5 (more than 1800cc up to and including 2000cc)	261	265	269	273				
Class 6 (more than 2000cc)	482	490	497	504				

Diesel-engined

Year	0	1	2	3	4	5	6	7
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	83	83	83	83	83	83	83	94
Class 2 (more than 1300cc up to and including 1449cc)	110	110	110	110	110	110	110	125
Class 3 (more than 1449cc up to and including 1500cc)	127	127	127	127	127	127	127	144
Class 4 (more than 1500cc up to and including 1800cc)	132	132	132	132	132	132	132	150
Class 5 (more than 1800cc up to and including 2000cc)	220	220	220	220	220	220	220	251
Class 6 (more than 2000cc)	407	407	407	407	407	407	407	464

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Class 1 (up to and including 1300cc)	95	97	98	100	101	103	104	106
Class 2 (more than 1300cc up to and including 1449cc)	127	129	131	133	135	137	139	141
Class 3 (more than 1449cc up to and including 1500cc)	148	152	155	159	163	167	171	176
Class 4 (more than 1500cc up to and including 1800cc)	156	161	167	173	179	185	191	198
Class 5 (more than 1800cc up to and including 2000cc)	255	258	262	266	270	274	278	283
Class 6 (more than 2000cc)	471	478	485	492	500	507	515	523

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Class 1 (up to and including 1300cc)	108	109	111	112				
Class 2 (more than 1300cc up to and including 1449cc)	143	146	148	150				
Class 3 (more than 1449cc up to and including 1500cc)	180	185	189	194				
Class 4 (more than 1500cc up to and including 1800cc)	205	212	220	227				
Class 5 (more than 1800cc up to and including 2000cc)	287	291	295	300				
Class 6 (more than 2000cc)	531	538	547	555				

Year	8	9	10	11	12	13	14	15
Engine capacity	€	€	€	€	€	€	€	€
Not exceeding 50cc	56	57	58	58	59	60	61	62
Exceeding 50cc but not exceeding 125cc	58	59	60	61	62	63	63	64
Exceeding 125cc but not exceeding 250cc	63	63	64	65	66	67	68	69
Exceeding 250cc but not exceeding 500cc	65	66	67	68	69	70	71	72
Exceeding 500cc but not exceeding 800cc	67	68	69	70	71	72	73	74
Exceeding 800cc	69	70	71	72	73	75	76	77
Battery/electric motorcycle	11	11	12	12	12	12	12	12
Quad bikes	84	85	86	88	89	90	92	93

Year	16	17	18	19+				
Engine capacity	€	€	€	€				
Not exceeding 50cc	63	64	65	66				
Exceeding 50cc but not exceeding 125cc	65	66	67	68				
Exceeding 125cc but not exceeding 250cc	70	71	73	74				
Exceeding 250cc but not exceeding 500cc	73	74	75	76				
Exceeding 500cc but not exceeding 800cc	75	77	78	79				
Exceeding 800cc	78	79	80	82				
Battery/electric motorcycle	13	13	13	13				
Quad bikes	94	96	97	99				

- €
5. For the use of an ambulance, prison van or hearse 95
6. For the use of an M1 motor vehicles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority
- Petrol-engined:
- (i) up to and including 1300cc 38
- (ii) more than 1300cc up to and including 1449cc 50
- (iii) more than 1449cc up to and including 1500cc 58
- (iv) more than 1500cc up to and including 1800cc 60
- (v) more than 1800cc up to and including 2000cc 100
- (vi) more than 2000 c.c. 185

Diesel-engined:

(i) up to and including 1300cc	42
(ii) more than 1300cc up to and including 1449cc	55
(iii) more than 1449cc up to and including 1500cc	64
(iv) more than 1500cc up to and including 1800cc	66
(v) more than 1800cc up to and including 2000cc	110
(vi) more than 2000 c.c.	204
7. For the use of goods vehicles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority	93
8. For the use of motor cycles manufactured on or before a date falling thirty five years preceding the date of issue or renewal of their licence and certified authentic by a body approved by the Malta Transport Authority	
(i) up to and including 50cc	25
(ii) more than 50cc up to and including 125cc	26
(iii) more than 125cc up to and including 250cc	28
(iv) more than 250cc up to and including 500cc	29
(v) more than 500cc up to and including 800cc	30
(vi) more than 800 c.c.	31
9. For the use of special purpose vehicles	
Vehicle gross weight	
up to and including 3,500	185
more than 3,500 up to and including 5,000	185
more than 5,000 up to and including 11,999	185
more than 11,999	185
10. For the use of a tractor/tractor-trailer combination, <i>per annum</i> :	

No. of axles	Gross Combined Weight Kgs	Driving axle(s) with air suspension or recognized systems	Other driving axle(s) suspension systems
		€	€
2+1	up to 11,999	93.15	93.15
	from 12,000 to 13,999	93.15	93.15
	from 14,000 to 15,999	93.15	93.15
	from 16,000 to 17,999	93.15	93.15
	from 18,000 to 19,999	93.15	93.15
	from 20,000 to 21,999	93.15	93.15
	from 22,000 to 22,999	93.15	97.80
	from 23,000 to 24,999	97.00	177.00
2+2	25,000 and over	177.00	307.45
	from 23,000 to 24,999	93.15	93.15
	from 25,000 to 25,999	93.15	116.45
	from 26,000 to 27,999	116.45	170.00
	from 28,000 to 28,999	170.00	204.95
	from 29,000 to 30,999	204.95	335.40
	from 31,000 to 32,999	335.40	465.85
2+3	from 33,000 to 35,999	465.85	708.10
	36,000 and over	465.85	708.10
3+2	from 36,000 to 37,999	370.35	517.10
	38,000 and over	517.10	701.10
	from 36,000 to 37,999	328.40	454.20
3+3	from 38,000 to 39,999	454.20	628.90
	40,000 and over	628.90	929.40
3+4	from 36,000 to 37,999	186.35	225.95
	from 38,000 to 39,999	225.95	337.75
	40,000 and over	337.75	535.75
4+3	40,000 and over	337.75	535.75

11. For the use of N1, N2 and N3 motor vehicles, excluding tractors/tractor trailer combinations and special purpose vehicles, *per annum*:

No. of axles	Gross Vehicle Weight Kgs	Driving axle(s) with air suspension or recognized equivalent	Other driving axle(s) suspension systems
		€	€
2	Up to 3,500	185	185
	from 3,501 to 5,000	185	185
	from 5,001 to 11,999	185	185
	from 12,000 to 12,999	185	185
	from 13,000 to 13,999	185	185
	from 14,000 to 14,999	185	185
	15,000 and over	230	370
3	from 15,000 to 16,999	185	185
	from 17,000 to 18,999	185	185
	from 19,000 to 20,999	210	210
	from 21,000 to 22,999	210	300
	from 23,000 to 24,999	295	460
	25,000 and over	295	460

4	from 23,000 to 24,999	205	210
	from 25,000 to 26,999	205	320
	from 27,000 to 28,999	320	510
	from 29,000 to 30,999	510	740
5	31,000 and over	510	740
	32,000 and over	510	740

€

- 12.** For the use of M2 and M3 vehicles for hire of reward, *per annum* -
- | | |
|---|--------|
| (1) Route buses to be used for scheduled services only | 23.25 |
| (2) Route buses to be used for scheduled and unscheduled services | 81.45 |
| (3) Coaches, trackless trains, open-top buses | 465.85 |
| (4) Minibuses | 135.10 |
| (5) Vans with tail-lift | 135.10 |
| (6) White-window vans | 86.15 |

- 13.** For the use of other M2 and M3 vehicles, *per annum* -

M2 and M3 motor vehicles	Engine cubic capacity	Circulation licence fee
	up to and including 1500cc	€69.85
	more than 1500cc up to and including 1800cc	€104.80
	more than 1800cc up to and including 2000cc	€174.70
	more than 2000cc and over	€349.40

- 14.** For the use of a battery driven electric moped €00.00

- 15.** For the use of any kind of agricultural tractor or machine intended and used solely for agricultural purposes, *per annum* €11.65

16. For the use of a motor vehicle registered before the 1st January, 2009 to be used for long term hire (until the 31st December, 2013; thereafter they shall be charged the rates applicable to M1 vehicles under item 2 in respect to M1 vehicles; the rates applicable to motor cycles under item 3 in respect to motor cycles, and the rates applicable to goods carrying vehicles under item 11 in respect to goods carrying vehicles):

M1 motor vehicles	Engine cubic capacity	Circulation licence fee
	up to and including 1300cc	€69.85
	more than 1300cc up to and including 1500cc	€93.15
	more than 1500cc up to and including 1800cc	€104.80
	more than 1800cc up to and including 2000cc	€174.70
	more than 2000cc and over	€349.40

Motor cycles	€46.55
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Goods carrying vehicles with a g.v.w. of less than 15 tonnes.....	€93.15
Goods carrying vehicles with a g.v.w. of 15 tonnes and over	€185

17. For the use of an electric motor vehicle, excluding motor cycles €75".

Deletion of the Fifth Schedule to the principal Act.

33. The Fifth Schedule to the principal Act is hereby deleted.

Passed by the House of Representatives at Sitting No. 105 of the 28th April, 2009.

LOUIS GALEA
Speaker

PAULINE ABELA
Clerk to the House of Representatives