

Nru. 1602**MINISTERU GĦALL-FINANZI U X-XOGĦOL****Għotja ta' Darba fuq Xiri ta' Rota
u Rota *Pedelec***

BIEX il-Gvern jincentiva l-użu ta' meżzi ta' transport li ma jħammgux filwaqt li jincentiva l-eżerċizzju fiżiku, il-Ministru għall-Finanzi u x-Xogħol qiegħed iniedi din l-iskema.

1. Tifsir

F'din l-iskema, kemm-il darba r-rabta tal-kliem ma teħtieġ xorta oħra:

'applikant' tfisser persuna residenti f'Malta. Fil-każ ta' applikant minuri taħt is-sittax-il sena, fid-data tal-applikazzjoni, wieħed mill-ġenituri jew il-persuna li għandha l-kustodja legali tal-minuri għandha tapplika għan-nom tal-applikant minuri;

'data effettiva' tfisser l-1 ta' Jannar, 2022;

'Malta' tfisser il-gżejjer Maltin;

'persuna' tfisser persuna fiżika u ma tinkludix xi entita' organizzativa;

'persuna residenti f'Malta' tfisser persuna fiżika li jkollha dokument ta' identifikazzjoni legalment maħruġ skont l-Att Dwar il-Karta tal-Identita' u Dokumenti Oħra tal-Identita' (Kap. 258) jew li jkollha permess ta' residenza jew dokument ekwivalenti maħruġ minn awtorita' nazzjonali kompetenti;

'rċevuta fiskali' tfisser riċevuta kif imfissra fit-Tleltax-il Skeda ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406), kif sussegwentament emendat, u tinkludi kull regolament magħmul taħt l-istess Att;

'rota' tfisser kwalunkwe rotali ma għandiex mutur installat magħha, u tinkludi wkoll rota *pedelec*, li hija rota megħjunha permezz ta' mutur tal-elettriku fil-qadfin tagħha. Dan il-mutur jassisti liċ-ċiklist fil-qadfin tiegħu/ha meta ikun hemm biss il-qadfin tar-rota. Rota *pedelec* ma jkollhiex aċċeleratur u l-enerġija ġenerata mill-mutur tal-elettriku tagħha ma jeċċedix il-250 *watt*. Il-piż tar-rota *pedelec* meta mhix mgħobbijha ma għandux jeċċedi il-40 kg u s-60 kg fil-każ ta' rota *pedelec tandem*;

'valur tax-xiri tar-rota' tfisser il-valur aħhari tax-xiri tar-rota kompluta, inkluż il-VAT, eskluz kwalunkwe materjal addizzjonali jew aċċessorji, u liema valur tar-rota jkun tħallas kollu mill-applikant qabel japplika għal din l-għotja.

No. 1602**MINISTRY FOR FINANCE AND EMPLOYMENT****A Once-Only Grant on the Purchase of a Bicycle
and a *Pedelec* Bicycle**

IN ORDER to encourage the use of clean means of transport while, at the same time, encouraging physical exercise, the Minister for Finance and Employment has made the following scheme.

1. Interpretation

In this scheme, unless the context otherwise requires:

'applicant' means any person who is a resident in Malta. When the applicant is under the age of 16 as on the date of application, one of the parents or the legal guardian must apply on his/her behalf;

'effective date' means 1st January, 2022;

'Malta' means the islands of Malta;

'person' means a natural person and does not include any organisational entity;

'person residing in Malta' means a natural person who holds a legally valid identification document issued in terms of the Identity Card And Other Documents Act (Cap. 258) or who has a residence permit or equivalent documentation issued by a competent national authority;

'fiscal receipt' means a receipt as defined in the Thirteenth Schedule to the Value Added Tax (Chap. 406), as subsequently amended, and also includes any regulation made by the same Act;

'bicycle' means any bicycle that is not a motor-powered bicycle and includes also a *pedelec* bicycle, which is an electric pedal cycle which must be pedalled and which electric motor assists the cyclist only when the cyclist is pedalling. A *pedelec* bicycle does not possess a throttle and its electric motor must have an output not exceeding 250 watts. The kerbside weight of the *pedelec* bicycle must not exceed 40 kg and 60 kg in the case of a *pedelec tandem* bicycle;

'purchase price of the bicycle' means the total purchase price of the complete bicycle including VAT, however excluding any additional parts or accessories and which purchase price have been paid in full by the applicant prior to applying for this grant.

2. Applikabilità

Din l-iskema tapplika għall-infiq li jsir *darba biss* fuq il-valur tax-xiri tar-rota mill-applikant, liema rota tkun inxtrat mill-applikant fid-data effettiva jew wara, matul it-terminu tal-iskema. Huma esklużi milli japplikaw għal din l-għotja dawk il-persuni li bbenefikaw mill-għotjiet tal-iskema preċedenti dwar xiri ta' rota, li dehret bħala Notifikazzjoni tal-Gvern Nru. 1095 fil-ħarġa tal-Gazzetta tal-Gvern tad-9 ta' Diċembru, 2008, bħala Notifikazzjoni tal-Gvern Nru. 91 fil-ħarġa tal-Gazzetta tal-Gvern tat-28 ta' Jannar, 2011, bħala Notifikazzjoni tal-Gvern Nru. 278 fil-ħarġa tal-Gazzetta tal-Gvern tas-7 ta' April, 2015, bħala Notifikazzjoni tal-Gvern Nru. 1231 tal-15 ta' Diċembru, 2015, bħala Notifikazzjoni tal-Gvern Nru. 38 tat-8 ta' Jannar, 2017, u bħala Notifikazzjoni tal-Gvern Nru. 11 tal-5 ta' Jannar, 2018, bħala Notifikazzjoni tal-Gvern Nru. 8 fil-ħarġa tal-Gazzetta tal-Gvern tal-4 ta' Jannar, 2019, bħala Notifikazzjoni tal-Gvern Nru. 1470 fil-ħarġa tal-Gazzetta tal-Gvern tal-15 ta' Novembru, 2019, bħala Notifikazzjoni tal-Gvern Nru. 1480 fil-ħarġa tal-Gazzetta tal-Gvern tat-8 ta' Diċembru, 2020.

3. L-infiq li għandu jiġi rraportat

L-infiq li għandu jiġi rraportat huwa dwar il-valur tax-xiri tar-rota kif huwa deskritt f'sezzjoni (1) hawn fuq.

4. Kif wieħed japplika u dokumenti li għandhom jiġu pprovduti

Applikazzjonijiet taħt din l-iskema għandhom isiru biss permezz ta' portal/s elettroniku/ċi uffiċjali li jistgħu jiġu indikati għal dan l-iskop minn żmien għal żmien.

Għal dan l-iskop, l-applikant għandu jagħti d-dettalji tal-fatturi/l-irċevuti fiskali u kull dokumentazzjoni oħra meħtieġa hekk kif meħtieġ fuq il-portal indikat. Izda, l-irċevuti fiskali oriġinali/fatturi u dokumentazzjoni rilevanti għandhom jinżammu mill-applikant għal perjodu ta' mhux anqas minn sentejn mid-data tal-applikazzjoni u jiġu preżentati lill-Uffiċju tal-Kummissarju tat-Taxxi meta mitluba għal skop ta' verifika.

F'każ fejn d-dokumenti ma jiġux preżentati meta mitluba l-applikant ikun obligat li jirrifondi l-ammont li jkun inġhata taħt l-iskema u f'każ ta' applikazzjoni frawdolenti tittieħed azzjoni kriminali kontrih skont il-Kodiċi Kriminali (Kap 9).

Fil-każ ta' rota mhix mixtrija minn Malta jkun meħtieġ li dawn id-dokumenti kif ġej jinżammu mill-applikant għall-perjodu kif indikat iktar il-fuq. Id-dokumenti meħtieġa huma fattura oriġinali mahruġa mill-fornitur tar-rota flimkien mad-delivery note, id-dokument oriġinali li jikkonferma li l-hlas komplet sar, u fejn ikun meħtieġ awtorizzazzjoni mill-Malta

2. Area of applicability

This scheme applies to the expenditure that is incurred *once only* on the purchase price of the bicycle by the applicant, and which bicycle is purchased by the applicant on the effective date or afterwards during the duration of this scheme. Persons who have already benefited from the grants of the previous schemes related to the purchase of a bicycle which appeared as a Government Notice No. 1095 of the Government Gazette of the 9th December, 2008, as a Government Notice No. 91 of the Government Gazette of the 28th January, 2011, as a Government Notice No. 278 of the Government Gazette of the 7th April, 2015, as a Government Notice No. 1231 of the Government Gazette of the 15th December, 2015, as a Government Notice No. 38 of the Government Gazette of the 8th January, 2017, and as a Government Notice No. 11 of the Government Gazette of the 5th January, 2018, as a Government Notice No. 8 of of the Government Gazette of the 4th January, 2019, as a Government Notice No. 1470 of the Government Gazette of the 15th of November, 2019 and as a Government Notice No. 1480 of the Government Gazette of the 18th December, 2020, are excluded from applying for this scheme.

3. Expenditure to be reported

The expenditure to be reported is in respect of the purchase price of the bicycle as defined in section (1) above.

4. Manner of application and supporting documents

Applications under this scheme shall be made only via the official electronic portal/s which may be indicated from time to time for this purpose.

For this purpose, the applicant shall furnish the details of the invoices/fiscal receipts and any further documentation required to be submitted as required on the indicated portal. Provided that, the original fiscal receipts/invoices and relevant documentation shall be kept by the applicant for a period of not less than two years from the date of application and produced upon request to the Office of the Commissioner for Revenue for verification purposes.

Failure to produce any such documents upon request the applicant will be obliged to refund the amount paid under the scheme and in the case of a fraudulent application criminal action in terms of the Criminal Code (Cap 9) will be taken against him.

In the case of a bicycle not purchased from Malta the original invoice issued by the supplier indicating the type of bicycle purchased, together with the delivery note, the original documentary proof that final payment has been effected, and clearance from Maltapost/Department of Customs Malta as may be required, must be retained by the

post/Dipartiment tad-Dwana Malta. Dawn id-dokumenti jridu jikkonfermaw li ir-rota verament inxtrat; li l-valur tax-xiri tar-rota thallas kollu flimkien mad-dazju u VAT dovut fuqha kif ikun mehtieg ; li dan ix-xiri jkun sar mill-applikant għall-applikant; u li r-rota giet ikkunsinjata fir-residenza tal-applikant. Barra minn hekk fejn ikun mehtieg ir-rota jew rota *pedelec* mixtrija jrid ikollhom ċertifikat li jattesta l-konformità mal-istandards tas-saħha u s-sigurtà tal-UE;

Ikunu jikkwalifikaw biss għall-għotja msemija fis-sezzjoni 5 ta' din l-iskema dawk l-applikazzjonijiet li jkunu jikkonformaw mad-dispożizzjonijiet ta' din l-iskema.

Applikazzjonijiet taht din l-iskema, inkluż id-dettalji tad-dokumenti mehtieġa, għandhom isiru sa mhux aktar tard minn *tliet xhur* mid-data tax-xiri tar-rota.

Applikazzjonijiet milqugħa 'tard', jiġifieri wara dawn it-tliet xhur jiġu kkunsidrati bħala applikazzjonijiet invalidi.

5. Għotja li tithallas taht din l-iskema

Applikanti li jikkwalifikaw jistgħu japplikaw għall-għotja ta' *darba biss* ta' 15.25% fuq il-valur tax-xiri tar-rota sa għotja tal-valur massimu ta' €85 fil-każ ta' rota mhux mekkanizzata u sa massimu ta' €250 fil-każ ta' *pedelec bicycle*.

6. Hlas tal-għotja

L-għotja tithallas lill-applikant, jew lil-ġenitur/i/kustodja/i legali fil-każ ta' applikant minuri taht is-sittax-il sena, permezz ta' kreditu dirett fil-kont bankarju indikat fl-applikazzjoni.

7. Validità tal-applikazzjoni

Applikazzjoni ma tkunx meqjusa valida jekk:

ma tkunx shiħa u dettaljata f'kull aspekt materjali tagħha; ma jkollhiex inklużi magħha d-dettalji kollha rilevanti; ma tkunx sottomessa lill- Uffiċċju tal-Kummissarju tat-Taxxi permezz tal-portal elettroniku uffiċjali fi żmien tliet xhur mid-data tax-xiri tar-rota kif stipulat f'Sezzjoni 4 ta' din l-iskema.

8. Tul ta' l-iskema

Din l-iskema għandha tul definit u tibda' mil-1 ta' Jannar, 2022, u tispicċa fil-31 ta' Diċembru, 2022, sakemm din l-iskema ma tiġix modifikata/mitmuma permezz ta' Notifika fil-Gazzetta tal-Gvern u tiġgedded skont kif jaħseb li hemm il-ħtieġa l-Ministru għal-Finanzi u x-Xogħol, u kif tiġi hekk ppubblikata permezz ta' Notifika oħra fil-Gazzetta tal-Gvern.

applicant for a period as stipulated above. These documents must confirm that the bicycle was really purchased; that the purchase price of the bicycle which price includes duty and VAT as may be required was really paid in full; that such a purchase was effected by the purchaser for the purchaser; and that the bicycle was delivered to the applicant's residence. The purchased bicycle must also have a certificate of conformity with EU standard safety regulations, as may be required.

Only those applications that are found to conform with the provisions of this scheme shall be eligible for payment of the grant referred to in section 5 of the scheme.

Applications under this scheme, including the details of the documents required, should be submitted by not later than *three months* from the purchase of the bicycle.

Applications received 'late', that is after the three month period, shall be deemed to be invalid applications.

5. Grant payable under this scheme

Eligible applicants may apply for a *once-only grant* of 15.25% on the purchase price of the bicycle subject to a maximum grant of €85 in the case of a non-mechanised bicycle and a maximum grant of €250 in the case of a *pedelec bicycle*.

6. Payment of Grant

The grant will be credited to the applicant, or to the parent/s/legal guardian/s in the case of applicants under the age of sixteen, in the bank account that is indicated in the application.

7. Validity of application

An application shall not be deemed to be valid unless:

it is full and complete in all material aspects; it is accompanied by all the relevant details as required; is submitted to the Office of the Commissioner for Revenue via the official electronic portal by not later than three months from the date of purchase of the bicycle as is stipulated in Section 4 of this scheme.

8. Duration of the scheme

This scheme has a definite duration and will start as from the 1st January, 2022, and end on the 31st December, 2022, unless this scheme is not modified/terminated by means of a Notice in the Government Gazette and shall be renewed as deemed necessary by the Minister for Finance and Employment and as such shall be thus published in another Notice in the Government Gazette.

9. Emendi għall-iskema

Il-Ministru għall-Finanzi u x-Xogħol iżomm id-dritt li jagħmel kull tibdil f'din l-iskema bil-pubblikazzjoni ta' dak it-tibdil fil-Gazetta tal-Gvern.

L-10 ta' Diċembru, 2021

Nru. 1603**MINISTERU GĦALL-FINANZI U X-XOGĦOL**

**Ghotja mill-Gvern fuq ix-Xiri ta' Roti
u Roti *Pedelec* minn Kumpaniji li Jikru dawn
it-Tip ta' Roti**

BIEX il-Gvern jinċentiva l-użu ta' meżzi ta' transport li ma jħammgux filwaqt li jinċentiva l-eżerċizzju fiżiku, il-Ministru għall-Finanzi u x-Xogħol qiegħed iniedi din l-iskema.

1. Tifsir

F'din l-iskema, kemm-il darba r-rabta tal-kliem ma teħtiegħ xorta oħra:

'applikant' tfisser kumpanija reġistrata jew persuna li taħdem għal rasha li tkun qiegħda tapplika għall-ghotja taħt din l-iskema, u li tkun ix-xerrej ta' roti jew roti *pedelec* u li toffri dawn ir-roti għall-kiri;

'applikazzjoni' tfisser l-applikazzjoni li ssir għall-ghotja taħt din l-iskema;

'data effettiva' tfisser l-1 ta' Jannar, 2022;

'ghotja' tfisser l-ghotja li qiegħda tingħata taħt din l-iskema lix-xerrej ta' roti jew roti *pedelec* u li tkun tissodisfa r-rekwiżiti tal-paragrafu 4;

'irċevuta fiskali' tfisser riċevuta kif imfissra fit-Tlettax-il Skeda ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406), kif sussegwentament emendat, u tinkludi kull regolament magħmul taħt l-istess Att;

'kumpanija reġistrata' tfisser kull kumpanija kummerċjali reġistrata f'Malta mar-Registru tan-Negozju ta' Malta.

'Malta' tfisser il-gżejjer Maltin;

'Ministru' tfisser il-Ministru responsabbli għall-Finanzi u x-Xogħol;

'negozji' tfisser kull kumpanija kummerċjali inklużi soċjetajiet bi sħubija, reġistrata f'Malta mar-Registru tan-

9. Amendments to the scheme

The Minister for Finance and Employment Services reserves the right to make any amendments to this scheme by the publication of the said amendments in the Government Gazette.

10th December, 2021

No. 1603**MINISTRY FOR FINANCE AND EMPLOYMENT**

**Government Grant on the Purchase of Bicycles
and *Pedelec* Bicycles by Companies that Offer
such Bicycles for Hire**

IN ORDER to encourage the use of clean means of transport while, at the same time, encouraging physical exercise, the Minister for Finance and Employment is launching the following scheme.

1. Interpretation

In this scheme, unless the context otherwise requires:

'applicant' means the registered company or registered self employed person applying for the grant under this scheme and who is the purchaser of bicycles or *pedelec* bicycles and that offers such bicycles for hire;

'application' means the application made for a grant under this scheme;

'effective date' means 1st January, 2022;

'grant' means the grant being given under this scheme to the purchaser of a bicycle or *pedelec* bicycle which satisfies the requirements of paragraph 4;

'fiscal receipt' means a receipt as defined in the Thirteenth Schedule to the Value Added Tax (Chap. 406), as subsequently amended, and also includes any regulation made by the same Act;

'registered company' means any commercial company registered in Malta with the Malta Business Registry (MBR).

'Malta' means the islands of Malta;

'Minister' means the Minister responsible for Finance and Employment;

'businesses' means any commercial company including partnerships registered in Malta with the Malta Business