

Nru. 1754**No. 1754****MINISTERU GĦALL-FINANZI
U X-XOGĦOL****MINISTRY FOR FINANCE
AND EMPLOYMENT****Għotja mill-Gvern fuq ix-xiri ta' roti
u roti *Pedelec* minn kumpaniji li jikru dawn
it-tip ta' roti****Government Grant on the purchase of bicycles
and pedelec bicycles by companies that offer
such bicycles for hire**

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.

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. Tifsir

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

1. Interpretation

In this scheme, unless the context otherwise requires:

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

'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;

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

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

'data effettiva' tfisser l-1 ta' Jannar 2023;

'effective date' means 1st January 2023;

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

'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;

'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 maġħmul taħt l-istess Att;

'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;

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

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

'Malta' tfisser il-gżejjer Maltin;

'Malta' means the islands of Malta;

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

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

'negozji' tfisser kull kumpanija kummerċjali inklużi soċjetajiet bi sħubija, reġistrata f'Malta mar-Registru tan-Negozju ta' Malta jew persuna li taħdem għal rasha skond il-liġi nazzjonali jew kooperattiva;

'businesses' means any commercial company including partnerships registered in Malta with the Malta Business Registry (MBR) or a self-employed person in accordance to National Law or a cooperative society;

'persuna reġistrata li taħdem għal rasha' tfisser, għall-fini ta' din l-iskema, kull persuna li toqgħod f'Malta u li hija reġistrata mal-Jobsplus, l-Uffiċċju tal-Kummissarju tat-Taxxi u li għandha liċenzja ta' kummerċ mid-Dipartiment tal-Kummerċ;

'registered self-employed' means, for the purpose of this scheme, any person who resides in Malta and is registered with Jobsplus, the Office of the Commissioner for Revenue and has a trade licence from the Commerce Department;

'persuna residenti f'Malta' tfisser persuna fiżika li jkollha dokument ta' identifikazzjoni legalment validu maħruġ skont l-Att dwar il-Karta tal-Identità u Dokumenti oħra tal-Identità (Kap. 258) jew li jkollha permess ta' residenza jew document ekwivalenti maħruġ minn awtorità nazzjonali kompetenti;

'rota' tfisser kwalunkwe rota li 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/tagħha meta ikun hemm biss il-qadfin tar-rota. Rota *pedelec* ma jkollhiex aċċeleratur u l-enerġija generata 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*;

'Stat Membru' tfisser Stat Membru tal-Unjoni Ewropea;

'Unjoni Ewropea' għandha l-istess tifsira mogħtija lilha fl-artikolu 2 tal-Att dwar l-Unjoni Ewropea (Kap. 460), u tinkludi n-Norveġja, l-Islanda u Liechtenstein;

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

2. Applikabilità

Din l-iskema tapplika għall-infiq li jsir fuq il-valur tax-xiri tar-rota jew rota *pedelec* mill-applikant, liema rota tkun inxtrat mill-applikant fid-data effettiva jew wara, matul it-terminu tal-iskema.

3. L-infiq li għandu jiġi rrapportat

L-infiq li għandu jiġi rrapportat huwa dwar il-valur tax-xiri tar-rota jew rota *pedelec* 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

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

'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;

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

'European Union' has the same meaning as is assigned to it by article 2 of the European Union Act (Cap. 460), and includes Norway, Iceland and Liechtenstein;

'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. Area of applicability

This scheme applies to the expenditure that is incurred on the purchase price of the bicycle or pedelec bicycle by the applicant, and which bicycle is purchased by the applicant on the effective date or afterwards during the duration of this scheme.

3. Expenditure to be reported

The expenditure to be reported is in respect of the purchase price of the bicycle or pedelec 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.

originali/fatturi u dokumentazzjoni rilevanti għandhom jinżammu mill-applikant għal perjodu ta' mhux anqas minn sentejn mid-data tal-applikazzjoni u jiġu preżentati lill-Uffiċċju 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 ingħata taħt l-iskema u f'każ ta' applikazzjoni fraudolenti tittiehed azzjoni kriminali kontrih skont il-Kodiċi Kriminali (Kap 9).

Fil-każ ta' rota jew rota *pedelec* mhux 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 l-fattura originali maħruġa mill-fornitur tar-rota flimkien mad-*delivery note*, id-dokument originali li jikkonferma li l-hlas komplet sar, u fejn ikun meħtieġ awtorizzazzjoni mill-Malta post/Dipartiment tad-Dwana Malta. Dawn id-dokumenti jridu jikkonfermaw li ir-rota jew rota *pedelec* verament inxtrat; li l-valur tax-xiri tar-rota jew rota *pedelec* thallas kollu flimkien mad-dazju u VAT dovut fuqha kif ikun meħtieġ; li dan ix-xiri jkun sar mill-applikant għall-applikant; u li r-rota jew rota *pedelec* ġiet ikkunsinjata lill-applikant. Barra minn hekk fejn ikun meħtieġ ir-rota jew rota *pedelec* mixtrija jrid ikollhom ċertifikat li jattesta l-konformità mal-istandards tas-saħħa u s-sigurtà tal-UE;

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

Applikazzjonijiet taħt din l-iskema, inkluż id-dettalji tad-dokumenti meħtieġa, 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. Ghotja li tithallas taħt din l-iskema

Applikanti li jikkwalifikaw jistgħu japplikaw għall-ghotja ta' 15.25% fuq il-valur tax-xiri tar-rota sa ghotja tal-valur massimu ta' €85 fuq kull rota mhux mekkanizzata u sa massimu ta' €250 fuq kull rota *pedelec*. Dan sa limitu massimu ta' €7,500 kull applikant.

6. Hlas tal-ghotja

L-ghotja tiġi kkreditata fil-kont tal-bank kif indikat mill-applikant fl-applikazzjoni.

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 or pedelec bicycle not purchased from Malta the original invoice issued by the supplier indicating the type of bicycle or pedelec bicycle purchased, together with the delivery note, the original documentary proof that final payment has been affected, and clearance from Maltapost/Department of Customs Malta as may be required, must be retained by the applicant for a period as stipulated above. These documents must confirm that the bicycle or pedelec bicycle was really purchased; that the purchase price of the bicycle or pedelec bicycle which price includes duty and VAT as may be required was really paid in full; that such a purchase was affected by the purchaser for the purchaser; and that the bicycle or pedelec bicycle was delivered to the applicant. The purchased bicycle or pedelec 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 grant of 15.25% on the purchase price of bicycles subject to a maximum grant of €85 per non-mechanised bicycle and a maximum grant of €250 per case of pedelec bicycle. This up to a capping of €7,500 per applicant.

6. Payment of Grant

The grant will be credited to the bank account indicated by the applicant in the application.

7. Validità tal-applikazzjoni

Applikazzjoni ma tkunx meqjusa valida jekk:

- (a) ma tkunx sħiħa u dettaljata f'kull aspekk materjali tagħha;
- (b) ma jkollhiex inkluzi magħha d-dettalji kollha rilevanti;
- (c) 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 tal-iskema

Din l-iskema għandha tul definit u tibda' mil-1 ta' Jannar, 2023, u tispicċa fil-31 ta' Diċembru, 2023, sakemm din l-iskema ma tiġix modifikata/mitmuma permezz ta' Notifika fil-Gazzetta tal-Gvern u tiġgedded skont kif jaħseb li hemm il-ħtieġa il-Ministru għal-Finanzi u x-Xogħol, u kif tiġi hekk pubblikata permezz ta' Notifika oħra fil-Gazzetta.

9. Għajnuna mill-Istat

Din l-iskema qed tiġi implimentata b'konformità mar-Regolament tal-Kummissjoni (UE) Nru 1407/2013 tat-18 ta' Diċembru, 2013 dwar l-applikazzjoni tal-Artikli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajnuna de minimis, Ġurnal Uffiċjali L352/1 tal-24 ta' Diċembru 2013, kif ġiet emendata mir-Regolament tal-Kummissjoni (UE) 2020/972 tat-2 ta' Lulju 2020 li jemenda r-Regolament (UE) Nru 1407/2013 fir-rigward tal-estenzjoni tiegħu u li jemenda r-Regolament (UE) Nru 651/2014 fir-rigward tal-estenzjoni tiegħu u l-aġġustamenti rilevanti, Ġurnal Uffiċjali L 215/3 tas-7 ta' Lulju 2020.

Kumpaniji u persuni li jaħdmu għal rashom li japplikaw għal dawn l-għotjiet għandhom jiżguraw li huma fil-limiti tal-Għajnuna mill-Istat u għandhom jimlew il-formola meħmuża dwar Għajnuna mill-Istat.

10. Emendi għall-iskema

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

SKEDI

Skeda A - Formola tad-Dikjarazzjoni dwar Għajnuna mill-Istat

Is-26 ta' Diċembru, 2022

7. Validity of application

An application shall not be deemed to be valid unless:

- (a) it is full and complete in all material aspects;
- (b) it is accompanied by all the relevant details as required;
- (c) 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, 2023, and end on the 31st December, 2023, 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 Gazette.

9. State Aid

This scheme will be implemented in accordance with the provisions of Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid, OJ L 352/1 of 24 December 2013, as amended by Commission Regulation (EU) 2020/972 of 2nd July 2020 amending Regulation (EU) No 1407/2013 as regards its prolongation and amending Regulation (EU) No 651/2014 as regards its prolongation and relevant adjustments, OJ L 215/3 of 7 July 2020.

Companies and self-employed persons applying for these grants should make sure that they are within the limits of State Aid and will have to fill the attached form on State Aid.

10. Amendments to the scheme

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

SCHEDULES

Schedule A – State Aid Declaration Form

26th December, 2022

DIKJARAZZONI DWAR GĦAJNUNA MILL-ISTAT (*DE MINIMIS*)

Ghotja mill-Gvern fuq ix-xiri ta' roti u roti Pedelec minn kumpaniji li jikru dawn it-tip ta' roti

Jekk l-applikazzjoni li giet ipprezentata tiġi approvata, il-proġett jibbenefika minn għajjnuna tal-Istat *de minimis* skont ir-Regolament tal-Kummissjoni (UE) Nru. 1407/2013 tat-18 ta' Dicembru 2013 dwar l-applikazzjoni tal-Artikoli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajjnuna *de minimis*.

Ir-Regolament tal-Kummissjoni (UE) Nru. 1407/2013 jippermetti li intrapriża tircievi ammont massimu aggregat f'għajjnuna *de minimis* ta' €200,000 taht kull miżura ta' għajjnuna *de minimis*, fuq perjodu ta' tliet snin fiskali. Dan il-limitu massimu aggregat huwa applikabbli fil-principju għas-setturi ekonomiċi kollha flief għas-settur tat-trasport stradali li għalih hemm limitu aktar baxx ta' €100,000 fuq perjodu ta' tliet snin fiskali konsekuttivi. Is-setturi tal-biedja u s-sajd huma soġġetti għal limiti u kriterji differenti. Għall-fini ta' din id-dikjarazzjoni l-frazi 'intrapriża waħda' għandha jkollha t-tifsira kif stabbilit fir-Regolament tal-Kummissjoni (UE) Nru. 1407/2013. Barra minn hekk 'sena fiskali' tfisser is-sena fiskali kif użata għall-finijiet ta' taxxa mill-intrapriża kkonċernata.

Il-limitu massimu jkun jinkludi l-għajjnuna Statali kollha mogħtija taht din l-iskema u kull miżura oħra ta' għajjnuna Statali mogħtija taht ir-regola tad-*de minimis*. Kull għajjnuna *de minimis* mogħtija li teċċedi l-limitu stabbilit għandha tkun irkuprata, bl-interess, mingħand l-intrapriża li tkun qiegħda tircievi l-għajjnuna.

Dan li ġej huwa elenku tal-forom possibbli ta' għajjnuna Statali:

- Għajjnuniet minn korpi pubbliċi
- Self jew garanziji ta' self b'rati favorevoli
- Benefiċċji tat-taxxa
- Rinunzja jew differiment ta' drittijiet jew interessi li jkunu normalment dovuti
- Assistenza dwar il-marketing u r-riklamar
- Konsulenza, taħriġ u sapport ieħor provdut bla ħlas jew b'rata mnaqqsa
- Għajjnuna għal investiment fi proġetti jew riċerka u assistenza għall-iżvilupp
- Xiri jew kiri ta' proprjetà mmobbli b'rata li tkun inqas minn dik tas-suq.

Kull għajjnuna minn korp pubbliku tista' potenzjalment tikkostitwixxi għajjnuna Statali. Jekk ikollok xi dubji dwar jekk għajjnuna pubblika li tircievi hijjex għajjnuna *de minimis*, int għandek tikkuntattja lill-aġenzija jew dipartiment li mingħandu tkun irċevejt l-għajjnuna biex tiżgura jekk hijjex għajjnuna *de minimis* jew le.

DIKJARAZZJONI

Niddikjara li ammont komprensiv ta' għajjnuna *de minimis* li rċevejt s'issa matul is-sena fiskali kurrenti u matul is-sentejn fiskali ta' qabel din kien ta':

Sena Fiskali 2021	Sena Fiskali 2022	Sena Fiskali 2023	TOTAL
€	€	€	€

Analizi statistika tas-sors, tip u ammont tal-għajjnuna *de minimis* kollha li rċevejna kif ukoll dik li saret applikazzjoni għaliha mingħand l-Istat, hija pprezentata hawn wara.

Intrapriża (L-isem legali sñiħ)

Numru tar-Registrazzjoni tal-VAT

Isem u Kunjom (ITTRI KBAR)

Kariga fin-Negozju

Firma

Data

STATE AID DECLARATION (*DE MINIMIS*)

Government Grant on the purchase of bicycles and pedelec bicycles by companies that offer such bicycles for hire

If the submitted application is approved, the project will benefit from *de minimis* State aid in line with Commission Regulation (EU) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid.

Commission Regulation (EU) No 1407/2013 allows a 'single undertaking' to receive an aggregate maximum amount of *de minimis* aid of EUR 200,000 under all *de minimis* aid measures, over a period of three 'fiscal years'. This aggregate maximum threshold applies in principle to all economic sectors with the exception of a 'single undertaking' performing road freight transport for hire or reward for which a lower *de minimis* threshold of EUR 100,000 over any period of three 'fiscal years' applies. The agriculture and fisheries sectors are subject to different thresholds and criteria. For the purpose of this declaration the term 'single undertaking' shall have the meaning as established in Commission Regulation (EU) No 1407/2013. Moreover 'fiscal year' means the fiscal year as used for tax purposes by the undertaking concerned.

This maximum threshold would include all State aid granted under this scheme and any other State aid measure granted under the *de minimis* rule. Any *de minimis* aid received in excess of the established threshold will have to be recovered, with interest, from the undertaking receiving the aid.

The following is an indicative list of the possible forms of State aid:

- Grants from public bodies
- Loans or loan guarantees at favourable rates
- Tax benefits
- Waiving or deferral of fees or interest normally due
- Marketing and advertising assistance
- Consultancy, training and other support provided either free or at a reduced rate
- Aid for investment in environmental projects or research and development assistance
- Purchase, rent or lease of immovable property at less than market rate.

Potentially any assistance from a public body may constitute State aid. Should you have any doubts whether any public assistance received is *de minimis* aid, you should contact the agency or department from which the assistance was received in order to ascertain this.

DECLARATION

I declare that a comprehensive amount of *de minimis* aid received to date during the current fiscal year and the previous two fiscal years is:

Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	TOTAL
€	€	€	€

A breakdown of the source, type and amount of all *de minimis* aid received as well as that applied for from any State aid grantor, is presented overleaf.

Business Undertaking (Full Legal Name)

VAT Registration Number

Name and Surname (BLOCK CAPITALS)

Position in Establishment

Signature

Date

