

**Nru. 1480****MINISTERU GĦALL-FINANZI  
U X-XOGĦOL****Għotja ta' Darba fuq Xiri ta' Rota  
u Rota Pedelec**

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

**1. Tifsir**

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

'applikant' tfisser persuna residenti f'Malta. Fil-każ ta' applikant minuri taħt is-sittax-il sena, fid-data tal-applikazzjoni, wiehed 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 2021;

'Malta' tfisser il-Gżejjer Maltin;

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

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

'irċevuta fiskali' tfisser irċevuta kif imfissra fit-Tlettax-il Skeda tal-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 rota li ma għandhiex mutur installat magħha, u tinkludi wkoll rota pedelec, li hija rota meġġuna permezz ta' mutur tal-elettriku fil-qdif tagħha. Dan il-mutur jassisti liċ-ċiklist fil-qdif tiegħu/tagħha meta jkun hemm biss il-qdif tar-rota. Rota pedelec ma jkollhiex aċċelleratur u l-enerġija generata mill-mutur tal-elettriku tagħha ma jeċċedix il-250 watt. Il-piż tar-rota pedelec meta mhix mgħobbija ma għandux jeċċedi l-40 kg u s-60 kg fil-każ ta' rota pedelec tandem;

'valur tax-xiri tar-rota' tfisser il-valur aħħari 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.

**No. 1480****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 2021;

'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 (Cap. 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. Applikabbiltà

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.

### 3. L-infiq li għandu jiġi rrappurtat

L-infiq li għandu jiġi rrappurtat 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 ufficiali 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 ppreżentati lill-Uffiċċju tal-Kummissarju tat-Taxxi meta mitluba għal skop ta' verifika.

F'każ fejn d-dokumenti ma jiġux ippreżentati 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 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 maħruġa mill-fornitur tar-rota flimkien mad-delivery note, id-dokument oriġinali li jikkonferma li l-ħlas komplut sar, u fejn ikun meħtieġ awtorizzazzjoni mill-Malta post/Dipartiment tad-Dwana Malta. Dawn id-dokumenti jridu jikkonfermaw li r-rota verament inxtrat; li l-valur tax-xiri tar-rota tħallas kollu flimkien mad-dazju u VAT dovut fuqha kif ikun meħtieġ; li dan ix-xiri jkun sar mill-applikant

## 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 the Government Gazette of the 4th January 2019, as a Government Notice No. 1470 of the Government Gazette of the 15th of November 2019, 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 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

għall-applikant; u li r-rota giet ikkunsinjata fir-residenza tal-applikant. Barra minn hekk, fejn ikun meħtieġ ir-rota jew rota pedelec mixtrija jrid ikollha ċertifikat li jattesta l-konformità mal-istandards tas-saħħa u s-sigurtà tal-UE;

Ikunu jikkwalifikaw biss għall-għotja 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. Għotja li tithallas taħt 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 lill-ġenitur/i/kustodja/i legali fil-każ ta' applikant minuri taħt 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 sħiħa u dettaljata f'kull aspekk materjali tagħha; ma jkollhiex inklużi magħha d-dettalji kollh 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 tal-iskema

Din l-iskema għandha tul definit u tibda mill-1 ta' Jannar, 2021, u tispicċa fil-31 ta' Diċembru, 2021, sakemm din l-iskema ma tiġix modifikata/mitmuma permezz ta' Notifikazzjoni fil-Gazzetta tal-Gvern u tiġġedded skont kif jaħseb li hemm il-ħtieġa l-Ministru għal-Finanzi u x-Xogħol, u kif tiġi hekk ppubblikata permezz ta' Notifikazzjoni oħra fil-Gazzetta tal-Gvern.

### 9. Emendi għall-iskema

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

It-18 ta' Diċembru, 2020

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; it 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, 2021, and end on the 31st December, 2021, 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. 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.

18th December, 2020