

Nru. 1481**MINISTERU GĦALL-FINANZI
U X-XOGĦOL****Għotja 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' mezzi ta' trasport li ma jħammgux filwaqt li jinċentiva l-eżerċizzju fiżiku, il-Ministru għall-Finanzi 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-għotja 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-għotja taħt din l-iskema;

'data effettiva' tfisser l-1 ta' Jannar 2021;

'għotja' tfisser l-għotja 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 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;

'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-Negozju ta' Malta jew persuna li taħdem għal rasha skont il-liġi nazzjonali jew koperattiva;

'persuna reġistrata li taħdem għal rasha' tfisser, għall-fini ta' din l-iskema, kull persuna li toqgħod f'Malta u li hija

No. 1481**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 2021;

'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 (Cap. 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 Registry (MBR) or a self-employed person in accordance to National Law or a cooperative society;

'registered self-employed' means, for the purpose of this scheme, any person who resides in Malta and is registered

reġistrata mal-Jobsplus, l-Uffiċċju tal-Kummissarju tat-Taxxi u li għandha liċenzja ta' kummerċ mid-Dipartiment tal-Kummerċ;

'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 dokument ekwivalenti maħruġ minn awtorità nazzjonali kompetenti;

'rota' tfisser kwalunkwe rota li ma għandhiex mutur installat magħha, u tinkludi wkoll rota pedelec, li hija rota megħjuna 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;

'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-Iżlanda u Liechtenstein;

'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.

2. Applikabbiltà

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.

with Jobsplus, the Office of the Commissioner for Revenue and has a trade licence from the Commerce Department;

'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.

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 pprezentati lill-Uffiċċju tal-Kummissarju tat-Taxxi meta mitluba għal skop ta' verifika.

F'każ fejn d-dokumenti ma jiġux ipprezentati meta mitluba l-applikant ikun obligat li jirrifondi l-ammont li jkun ingħata taħt l-iskema u f'każ ta' applikazzjoni frawdolenti 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 oriġinali maħruġa mill-fornitur tar-rota flimkien mad-delivery note, id-dokument oriġinali li jikkonferma li l-hlas komplut 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-għotja msemmiya 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' 15.25% fuq il-valur tax-xiri tar-rota sa għotja 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-għotja

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

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 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:

ma tkunx sħiħa u dettaljata f'kull aspekt materjali tagħha; ma jkollhiex inkluzi magħha d-dettalji kollh rilevanti; ma tkunx sottomessa lill-Uffiċċju tal-Kummissarju tat-Taxxi permezz tal-portal elettroniku uffċjali 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 tiġgedded skont kif jaħseb li hemm il-ħtieġa l-Ministru għal-Finanzi u x-Xogħol, u kif tiġi hekk ippubblikata permezz ta' Notifikazzjoni oħra fil-Gazzetta tal-Gvern.

9. Għajjnuna 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-Artikoli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajjnuna 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-Għajjnuna mill-Istat u għandhom jimlew il-formola mehmuża dwar Għajjnuna 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 Għajjnuna mill-Istat

It-18 ta' Diċembru, 2020

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. 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

18th December, 2020

DIKJARAZZONI DWAR GHAJNUNA 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 għajnuna tal-Istat *de minimis* skont ir-Regolament tal-Kummissjoni (UE) Nru. 1407/2013 tat-18 ta' Diċembru 2013 dwar l-applikazzjoni tal-Artikoli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajnuna *de minimis*.

Ir-Regolament tal-Kummissjoni (UE) Nru. 1407/2013 jippermetti li intrapriża tirċievi ammont massimu aggregat f'għajnuna *de minimis* ta' €200,000 taht kull miżura ta' għajnuna *de minimis*, fuq perjodu ta' tliet snin fiskali. Dan il-limitu massimu aggregat huwa applikabbli fil-prinċipju għas-setturi ekonomiċi kollha hlief 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-għajnuna Statali kollha mogħtija taht din l-iskema u kull miżura oħra ta' għajnuna Statali mogħtija taht ir-regola tad-*de minimis*. Kull għajnuna *de minimis* mogħtija li teċċedi l-limitu stabbilit għandha tkun irkuprata, bl-interess, mingħand l-intrapriża li tkun qiegħda tirċievi l-għajnuna.

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

- Għajnuniet 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-rikamar
- Konsulenza, taħriġ u sapport ieħor provdut bla ħlas jew b'rata mnaqqsa
- Għajnuna 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 għajnuna minn korpi pubbliċi tista' potenzjalment tikkostitwixxi għajnuna Statali. Jekk ikollok xi dubji dwar jekk għajnuna pubblika li tirċievi hijiex għajnuna *de minimis*, int għandek tikkuntattja lill-aġenzija jew dipartiment li mingħandu tkun irċevejt l-għajnuna biex tiżgura jekk hijiex għajnuna *de minimis* jew le.

DIKJARAZZJONI

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

Sena Fiskali 2019	Sena Fiskali 2020	Sena Fiskali 2021	TOTAL
€	€	€	€

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

Intrapriża (L-isem legali sħiħ)

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 2019	Fiscal Year 2020	Fiscal Year 2021	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

