

12. Dispożizzjoniet transitorji

Applikazzjonijiet taht din l-iskema għall-infiq li jsir fuq il-valur tax-xiri u l-installazzjoni ta' bicycle racks u faċilitajiet anċillari, liema xiri u installazzjoni jkunu saru bejn id-data effettiva u d-data tal-pubblikazzjoni ta' din in-notifikazzjoni, għandhom jitqiesu bħala applikazzjonijiet validi taht din l-iskema, kemm-il darba l-applikazzjonijiet jissodisfaw il-kundizzjoniet kollha stipulati f'din in-notifikazzjoni.

SKEDI

Skeda A – Formola tal-Aplikazzjoni

Skeda B – Formola tad-Dikjarazzjoni Dwar Għajjnuna mill-Istat

It-23 ta' Jannar, 2024

Nru. 98

**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' transport li ma jħammgux filwaqt li jinċentiva l-eżerċizzju fiziku, 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 tehtieg xorta ohra:

'applikant' tfisser kumpanija registrata jew persuna li taħdem għal rasha li tkun qiegħda tapplika għall-għotja taht 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 taht din l-iskema;

'data effettiva' tfisser l-1 ta' Jannar, 2024;

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

'irċevuta fiskali' tfisser riċevuta kif imfissra fit-Tlettax-il Skeda tal-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406),

12. Transitory provisions

Applications made under this scheme relating to the expenditure on the purchase price and installation of bicycle racks/ancillary facilities, and which purchase and installation was carried out between the effective date and the date of publication of this notice shall be deemed to be valid applications under this scheme, provided that the applications satisfy all the conditions stipulated in this notice.

SCHEDULES

Schedule A – Application Form

Schedule B – State Aid Declaration Form

23rd January, 2024

No. 98

**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, 2024;

'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

kif sussegwentament emendat, u tinkludi kull regolament magħmul taħt l-istess Att;

'kumpanija reġistrata' tfisser kull kumpanija kummerċjali reġistrata f'Malta mar-Reġistru 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-Reġistru 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 reġistrata mal-Jobsplus, l-Amministrazzjoni tat-Taxxa u d-Dwana 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 document ekwivalenti maħruġ minn awtorità nazzjonali kompetenti;

'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-qadfin tagħha. Dan il-mutur jassisti liċ-ċiklist fil-qadfin tiegħu/tagħha meta jkun hemm biss il-qadfin 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-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 thallas 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

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 with Jobsplus, the Malta Tax and Customs Administration 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

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 wiehed japplika u dokumenti li għandhom jiġu pprovduti

Applikazzjonijiet taht din l-iskema għandhom isiru biss permezz ta' portal/s elettroniku/ci ufficjali 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-Amministrazzjoni tat-Taxxa u d-Dwana 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 taht l-iskema u f'każ ta' applikazzjoni frawdolenti tittieħed 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 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 giet 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.

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. 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 Malta Tax and Customs Administration 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.

Applikazzjonijiet taht 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 taht 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.

7. Validità tal-applikazzjoni

Applikazzjoni ma tkunx meqjusa valida jekk:

(a) ma tkunx shiħa u dettaljata f'kull aspekk materjali tagħha;

(b) ma jkollhiex inklużi magħha d-dettalji kollha rilevanti;

(c) ma tkunx sottomessa lill-Amministrazzjoni tat-Taxxa u d-Dwana 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, 2024, u tispicċa fil-31 ta' Diċembru, 2024, sakemm din l-iskema ma tiġix modifikata/mitmuma permezz ta' Notifika fil-Gazzetta tal-Gvern u tiġġedded skont kif jaħseb li hemm il-ħtieġa il-Ministru għal-Finanzi u x-Xogħol, u kif tiġi hekk ippubblikata permezz ta' Notifika oħra fil-Gazzetta tal-Gvern.

9. Għajnuna mill-Istat

Din l-iskema qed tiġi implimentata b'konformità mar-Regolament tal-Kummissjoni (UE) Nru 2023/2831 tat-13 ta' Diċembru, 2023, dwar l-applikazzjoni tal-Artikli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajnuna de minimis.

Kumpaniji u persuni li jaħdmu għal rashom li japplikaw għal dawn l-ghotjiet għandhom jiżguraw li huma fil-limiti

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. 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 Malta Tax and Customs Administration 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, 2024, and end on the 31st December, 2024, 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. 2023/2831 of 13 December, 2023, on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

Companies and self-employed persons applying for these grants should make sure that they are within the

tal-Għajnuna mill-Istat u għandhom jimlew il-formola mehmuża dwar Għajnuna mill-Istat.

limits of State Aid and will have to fill the attached form on State Aid.

10. Emendi għall-iskema

Il-Ministeru għall-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.

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.

SKEDI

SCHEDULES

Skeda A – Formola tad-Dikjarazzjoni Dwar Għajnuna mill-Istat

Schedule A – State Aid Declaration Form

It-23 ta' Jannar, 2024

23rd January, 2024

Nru. 99

No. 99

MINISTERU GĦALL-FINANZI U X-XOGĦOL

MINISTRY FOR FINANCE AND EMPLOYMENT

Għajnuna lill-Iskejjel tal-Knisja u Indipendenti fuq Spejjeż Kapitali Konnessi mal-Implimentazzjoni tar-Riformi Edukattivi Biex Uliedna Jirnexxu Lkoll

Assistance to Church and Independent Schools Related to Capital Expenditure in the Implementation of Educational Reforms for All Children to Succeed

B'KONFORMITÀ mad-dispożizzjonijiet tat-Taqsima 8 tan-Notifikazzjoni tal-Gvern Nru. 1518, 'Għajnuna lill-Iskejjel tal-Knisja u Indipendenti fuq Spejjeż Kapitali Konnessi mal-Implimentazzjoni tar-Riformi Edukattivi Biex Uliedna Jirnexxu Lkoll' li giet ippubblikata, fil-31 ta' Diċembru, 2020, fil-Gazzetta tal-Gvern numru 20,548, il-Ministeru għall-Finanzi u x-Xogħol, flimkien mal-Ministru għall-Edukazzjoni, l-Ispport, iż-Zgħażaġh, ir-Riċerka u l-Innovazzjoni qed jinfurmaw lill-pubbliku li l-iskema qed tiġi mġedda għal perjodu ta' sena, sal-31 ta' Diċembru, 2024.

IN accordance with the provisions of Section 8 of Government Notice.1518, 'Assistance to Church and Independent Schools Related to Capital Expenditure in the Implementation of Educational Reforms for all Children to Succeed' which was published, on the 31st December, 2020, in Government Gazette number 20,548, the Ministry for Finance and Employment, together with the Ministry for Education, Sport, Youth, Research and Innovation are notifying the public that the grant scheme is being renewed for a period of one year, up to 31st December, 2024.

Din l-iskema għandha l-għan li tipprovdi assistenza lill-iskejjel tal-Knisja u indipendenti fir-rigward tan-nefqa kapitali relatata mal-implimentazzjoni 'tar-Riforma tat-Tranzizzjoni minn Skola Primarja għal Sekondarja', sabiex l-istudenti f'dawn l-iskejjel ikunu jistgħu jibbenefikaw minn ambjent edukattiv tal-ogħla kwalità.

This scheme aims to provide assistance to Church and independent schools with regards to capital expenditure related to the implementation of the 'Transition from Primary to Secondary School Reform', so that students in these schools may also benefit from the highest quality of educational environment.

1. Tifsir f'din l-iskema

1. Interpretation

Kemm-il darba r-rabta tal-kliem ma teħtieġx xorta oħra:

In this scheme, unless the context otherwise requires:

'applikant' tfisser il-persuna li, fid-data tal-applikazzjoni tkun uffiċjalment rikonoxxuta bħala l-Kap tal-Iskola tal-Knisja jew indipendenti, jew li temporanjament taġixxi f'dik il-kariga, li fiha se jsiru xogħlijiet ta' natura kapitali u li f'isimha tkun qed tapplika għall-għajnuna li tista' tingħata taħt din l-iskema;

'applicant' means a person, who on the date of application is officially recognised as the Head of the Church school or independent school, or temporarily acting in that capacity, in which school the works of a capital nature are to be carried out, and on whose behalf such person is applying for the assistance which may be granted under this scheme;

'data effettiva' tfisser l-1 ta' Jannar, 2024;

'effective date' means 1st January, 2024;

'Malta' tfisser il-Gżejjer Maltin;

'Malta' means the Maltese Islands;