

A.L. 9 tal-2024: Att dwar it-Taxxa fuq l-*Income* (Kap. 123); Regoli tal-2024 li jemendaw ir-Regoli dwar Transfer Pricing.

L.N. 9 of 2024: Income Tax Act (Cap. 123); Transfer Pricing (Amendment) Rules, 2024

A.L. 10 tal-2024: Att dwar il-Pulizija (Kap. 164); Regolamenti tal-2024 li jemendaw ir-Raba' Skeda li tinsab mal-Att dwar il-Pulizija.

L.N. 10 of 2024: Police Act (Cap. 164); Police Act (Amendment of Fourth Schedule) Regulations, 2024.

It-23 ta' Jannar, 2024

23rd January, 2024

**Nru. 96**

**No. 96**

**HATRA TA' AĠENT DIRETTUR  
PROBATION U PAROLE**

**APPOINTMENT OF ACTING DIRECTOR  
PROBATION AND PAROLE**

IS-SEGRETARJU Permanenti fil-Ministeru għall-Intern, is-Sigurtà, ir-Riformi u l-Ugwaljanza approvat il-ħatra temporanja li ġejja:

THE Permanent Secretary in the Ministry for Home Affairs, Security, Reforms and Equality has approved the following acting appointment:

ISEM NAME	POST POST	DIVIŻJONI DIVISION	DATA DATE
Is-Sur Mark Seychell	Aġent Direttur Probation u Parole <i>Acting Director Probation and Parole</i>	Probation u Parole <i>Probation and Parole</i>	From 1st January, 2024

It-23 ta' Jannar, 2024

23rd January, 2024

**Nru. 97**

**No. 97**

**MINISTERU GĦALL-FINANZI U  
X-XOGĦOL**

**MINISTRY FOR FINANCE  
AND EMPLOYMENT**

**Ghotja mill-Gvern għall-installazzjoni ta' bicycle  
racks/faċilitajiet anċillari f'lokalitajiet jew  
f'bini ta' intrapriži**

**Government Grant on the installation of bicycle  
racks/ancillary facilities in localities or within  
enterprises' premises**

BIEX il-Gvern jincentiva l-użu ta' mezzi ta' trasport li ma jħammgux, filwaqt li jincentiva l-eżerċizzju fiżiku u stil ta' ħajja aktar b'saħħitha, il-Ministru għall-Finanzi u x-Xogħol qed jalloka fondi fejn kunsilli lokali, u intrapriži huma mhegga biex joħorġu bi pjan biex jippromovu l-użu tar-roti bhala mezz ta' trasport fil-lokalitajiet jew bhala mezz ta' trasport lejn u lil hinn mill-post tax-xogħol.

IN order to incentivise the use of alternative green means of transport while, at the same time, encouraging physical exercise and a healthier lifestyle, the Minister for Finance and Employment is allocating funds whereby local councils and enterprises are encouraged to come up with a plan to promote the use of bicycles as a means of transportation within localities and to and from the workplace.

Għal dan il-għan, il-Ministeru tal-Finanzi u x-Xogħol waqqaf fond biex ikopri n-nefqa mgarrba mill-kunsilli lokali jew intrapriži biex jinstallaw bicycle racks u faċilitajiet anċillari.

To this end, the Ministry for Finance and Employment has set up a fund to cover the expenditure incurred by local councils and enterprises to install bicycle racks and ancillary facilities.

Il-kunsilli lokali u intrapriži jistgħu japplikaw għal fondi billi jissottomettu l-formola ta' applikazzjoni wara li jkunu kkonsultaw il-linji gwida applikabbli li huma aċċessibbli fuq ([www.finance.gov.mt](http://www.finance.gov.mt)).

Local councils and enterprises can apply for funds by submitting the application form after having consulted the applicable guidelines that are accessible on ([www.finance.gov.mt](http://www.finance.gov.mt)).

**1. Tifsir**

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

'applikant' tfisser il-persuna li japplika għall-għotja taħt din l-iskema f'isem il-kunsill lokali jew intrapriża reġistrata li tkun qiegħda tapplika għall-għotja taħt din l-iskema;

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

'linji gwida' tfisser dokument ta' gwida li jipprovdi l-ispeċifikazzjoni applikabbli u struzzjonijiet għall-installazzjoni u x-xiri ta' bicycle racks. Dawn il-linji gwida huma aċċessibbli minn ([www.finance.gov.mt](http://www.finance.gov.mt)).

'kunsill lokali' tfisser kunsill lokali stabbilit taħt l-Att dwar Kunsilli Lokali (Kap 363 tal-Liġijiet ta' Malta) u hekk kif indikat fit-Tieni Skeda annessa mal-Att;

'intrapriża reġistrata' tfisser entità legali li għandha d-dritt li tmexxi n-negozju tagħha waħidha, pereżempju li tidhol f'kuntratti, ikollha proprjetà tagħha, tidhol f'obligazzjonijiet u tistabilixxi kontijiet bankarji. Intrapriża tista' tkun korporazzjoni, kważi korporazzjoni, istituzzjoni li ma tagħmilx profitt, jew intrapriża mhux inkorporata. L-intrapriża trid tkun reġistrata mal-awtoritajiet kompetenti;

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

'irċevuta fiskali' tfisser riċevuta 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;

'bicycle racks' tfisser faċilitajiet għal parkeġġ tar-roti għal tul ta' żmien qasir jew twil, hekk kif stipulat fil-linji gwida li huma maħsuba bħala struzzjonijiet għax-xiri u l-installazzjoni ta' bicycle racks u faċilitajiet anċillari;

'faċilitajiet anċillari' tfisser tagħmir, bini, strutturi u titjib li jespandu l-kumdità u s-sigurtà meħtieġa biex isostnu l-użu tar-rotta bħala mezz ta' trasport;

'nefqa kapitali' tfisser nefqa relatata max-xiri u l-installazzjoni ta' bicycle racks u faċilitajiet anċillari;

'Malta' tfisser il-Gżejjer Maltin;

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

**1. Interpretation**

In this scheme, unless the context otherwise requires:

'applicant' means the person applying for the grant under this scheme on behalf of the local council or the registered enterprise applying for the grant under this scheme;

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

'guidelines' means guidance documents that provide the applicable specifications and instructions for installation and purchasing of bicycle racks. These guidelines are accessible from ([www.finance.gov.mt](http://www.finance.gov.mt));

'local council' means a local council established under the Local Councils Act (Cap 363 of the laws of Malta) and as designated in the Second Schedule annexed to this Act;

'registered enterprise' means a legal entity possessing the right to conduct business on its own, for example to enter into contracts, own property, incur liabilities and establish bank accounts. An enterprise may be a corporation, a quasi-corporation, a non-profit institution, or an unincorporated enterprise. The enterprise has to be registered with the competent authority;

'effective date' means the 1st January, 2024;

'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 racks' means facilities for short-term or long term bicycle parking as defined in the guidelines that are intended as instructions for purchase and installation of bicycle racks and ancillary facilities;

'ancillary facilities' means equipment, buildings, structures and improvements that expand the comfort and safety necessary to support the use of a bicycle as a means of transportation;

'capital expenditure' means expenditure related to the purchase and installation of bicycle racks and ancillary facilities,

'Malta' means the islands of Malta;

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

'negozji' tfisser kull kumpanija kummerċjali, komprizi soċjetajiet bi shubija, registrata f'Malta mal-Malta Business Registry;

'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 ittra maħruġa mill-uffiċċju tal-espatrijazzjoni fil-Ministeru responsabbli għall-Affarijiet Barranin u Ewropej;

'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' tfisser il-valur aħħari tax-xiri tal-apparat komplut, inkluż il-VAT, u liema valur tal-apparat ikun tħallas kollu mill-applikant qabel japplika għar-rimborż.

## 2. Applikabbiltà

Din l-iskema tapplika għall-infiq li jsir fuq il-valur tax-xiri u l-installazzjoni ta' bicycle racks fil-lokalità jew l-infiq li jsir fuq il-valur tax-xiri u l-installazzjoni ta' bicycle racks u faċilitajiet anċillari fi hdan il-bini ta' intrapriżi, liema xiri u xoġġijiet ikunu bdew mid-data effettiva jew wara, u tlestew sal-aħħar ta' Dicembru 2024.

## 3. L-infiq li għandu jiġi rrappurtat

L-infiq li għandu jiġi rrappurtat huwa dwar il-valur tax-xiri u l-installazzjoni ta' bicycle racks/faċilitajiet anċillari, kif imfisser f'sezzjoni wiehed (1) ta' din l-iskema.

## 4. Kif wiehed japplika u dokumenti li għandhom jiġu pprovduti

Il-proċess tal-applikazzjoni jinkludi żewġ stadji, fejn l-applikanti jistgħu jissottomettu jekk jixtiequ d-dokumenti fl-Istadju 1 qabel ma jkomplu jaffettwaw kwalunkwe akkwist u installazzjoni fl-Istadju 2, jekk dan jitqies meħtieġ.

### Stadju 1

(i) Applikazzjonijiet taħt din l-iskema għandhom isiru fuq il-formola murija fl-iskeda (A) li tinsab ma' din l-iskema, u għandu jkun fihom dak it-tagħrif, dettalji u dokumenti kollha kif meħtieġa fl-imsemmija formola u skont din l-iskema.

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

'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 a letter issued from the expatriate office at the Ministry responsible for Foreign and European Affairs;

'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' means the total purchase price of the complete equipment including VAT and which purchase price has been paid in full by the applicant prior to applying for reimbursement.

## 2. Area of applicability

This scheme relates to the expenditure that is incurred in the purchase price and installation of bicycle racks within the locality or the purchase price and installation of bicycle racks/ancillary facilities within the enterprises' premises, and which purchase, and works were carried out from the effective date or afterwards and completed by the end of December 2024.

## 3. Expenditure to be reported

The expenditure to be reported is in respect of the purchase price and installation of bicycle racks/ancillary facilities as defined in section one (1) of this scheme.

## 4. Manner of application and supporting documents

The application process comprises two stages, where applicants may wish to consider submitting the documents at Stage 1 before going on to effect any procurement and installation at Stage 2, should this be deemed necessary.

### Stage 1

(i) Applications under this scheme shall be made in the form set out in schedule (A) annexed to this scheme, and shall contain all the information, details and documents as required in the said form and in terms of this scheme.

(ii) Qabel ma jixtri u jinstalla l-bicycle racks/faċilitajiet anċillari l-applikant għandu jaqra u jsegwi l-linji gwida applikabbli, li huma aċċessibbli minn ([www.finance.gov.mt](http://www.finance.gov.mt))

(iii) L-applikazzjonijiet għandhom jinkludu dan li ġej:

(a) kopja tal-karta tal-identità tal-applikant jew, fin-nuqqas ta' Karta tal-Identità, kopja ta' xi dokument uffċjali ieħor kif imsemmi fit-tifsira 'persuna residenti f'Malta' f'sezzjoni 1 ta' din l-iskema;

(b) Kwotazzjonijiet għal tagħmir mixtri u xogħlijiet, li għandhom jispeċifikaw jekk jinkludux l-installazzjoni;

(c) Stampa tal-bicycle racks li se jiġu mixtrija;

(d) Pjanta tas-sit u ritratti ta' fejn se jiġu installati l-bicycle racks/faċilitajiet anċillari.

#### *Stadju 2*

(i) Fl-istadju tar-rimborż l-applikant għandu jissottometti:

Kemm l-irċevuta/i fiskali oriġinali kif ukoll l-invoices kummerċjali.

Fil-każ ta' tagħmir mhux mixtri minn Malta, l-irċevuti oriġinali tax-xiri ta' dawn l-oġġetti maħruġin mill-fornitur flimkien ma' delivery note/s, prova dokumentata oriġinali li l-hlas finali sar, u approvazzjoni minn Maltapost/id-Dipartiment tad-Dwana ta' Malta, skont il-bżonn. Dawn id-dokumenti jridu jikkonfermaw li dawn l-oġġetti fil-fatt inxtraw; li l-ispejjeż tax-xiri, inkluż fejn japplika l-ispejjeż tad-dazju u tal-VAT tassew thallsu b'mod sħiħ; u li dan ix-xiri sar mill-applikant għall-applikant. Dawn l-oġġetti mixtrija jridu jkunu konformi mar-regolamenti dwar l-istandards tas-sigurtà tal-UE.

### **5. Sottomissjoni ta' Applikazzjonijiet**

(i) Ikunu jikkwalifikaw għall-għajjnuna msemmija f'sezzjoni 5 ta' din l-iskema dawk l-applikazzjonijiet biss li jkunu jikkonformaw mad-dispożizzjonijiet kollha ta' din l-iskema.

(ii) Applikazzjonijiet taħt din l-iskema, inkluż id-dokumenti meħtieġa li jintbagħtu mal-applikazzjoni, għandhom ikunu sottomessi lill-Fond tal-Bicycle Racks, Ministeru għall-Finanzi u x-Xogħol, Maison Demandols, 30, Triq in-Nofsinhar, Il-Belt Valletta. Il-formola tal-applikazzjoni u l-linji gwida jinkisbu mis-sit ([www.finance.gov.mt](http://www.finance.gov.mt)).

(ii) Prior to purchasing and installing the bicycle racks/ ancillary facilities the applicant must read and follow the applicable guidelines, that are accessible from ([www.finance.gov.mt](http://www.finance.gov.mt)).

(iii) Applications are to be accompanied by the documents shown hereunder:

(a) a copy of the identity card of the applicant or, in the absence of an identity card, a copy of any other official document of identity as referred to in the interpretation of a 'person residing in Malta' in section 1 of this scheme;

(b) Quotations for equipment purchased and works, which must specify if installation is included;

(c) Picture of the proposed racks;

(d) Site plan and photos of where the bicycle racks/ ancillary facilities will be installed.

#### *Stage 2*

(i) At reimbursement stage the applicant must submit:

Both the original fiscal receipt/s and the commercial invoices.

In the case of equipment not purchased from Malta, the original invoices of the purchase of such items issued by the supplier together with the delivery note/s, the original documentary proof that final payment has been affected, and clearance from Maltapost/Department of Customs Malta, as may be required. These documents must confirm that such items were really purchased; the expenditure costs, and which costs include duty and VAT as may be required, were really paid in full; that such a purchase was affected by the purchaser for the purchaser. Such purchased items must also conform to EU standard safety regulations, as may be required.

### **5. Submission of Applications**

(i) Only those applications that are in conformity with all the provisions of this scheme shall be eligible for payment of the assistance referred to in section 6 of this scheme.

(ii) Applications under this scheme, including the documents required to be submitted with the application, shall be submitted to The Bicycle Rack Fund, Ministry for Finance and Employment, Maison Demandols, 30, Triq in-Nofsinhar, Valletta. The application form and guidelines are available from ([www.finance.gov.mt](http://www.finance.gov.mt)).

## 6. Ghotja li tithallas taht din l-iskema

(i) Kunsilli lokali u intraprizi li ma jagħmlux profit huma eligibbli biex japplikaw għall-għotja sa massimu ta' 100% fuq in-nefqa kapitali approvata li tkun saret u thallset kollha kif spjegat f'sezzjoni 2 ta' din l-iskema;

(ii) Intraprizi kummerċjali li jikkwalifikaw jistgħu japplikaw għall-għotja sa massimu ta' 50% fuq in-nefqa kapitali approvata li tkun saret u thallset kollha kif spjegat f'sezzjoni 2 ta' din l-iskema.

## 7. Flus tal-għotja

L-għotja tithallas lill-applikant permezz ta' transfer bankarju fil-kont li jigi indikat fuq l-applikazzjoni.

## 8. Validità tal-applikazzjoni

Applikazzjoni ma tkunx meqjusa valida jekk:

(a) ma tkunx sħiħa u dettaljata f'kull aspett materjali tagħha;

(b) ma jkollhiex inkluzi magħha d-dokumentazzjoni jew dettalji kollha rilevanti.

## 9. 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 għall-Finanzi u x-Xogħol, u kif tiġi hekk ippubblikata permezz ta' notifika oħra fil-Gazzetta tal-Gvern.

## 10. Għajjuna mill-Istat

B'referenza għal sezzjoni 5(ii), 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-Għajjuna de minimis.

## 11. 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-Gazzetta tal-Gvern.

## 6. Grant payable under this scheme

(i) Local councils and non for profit enterprises are eligible to apply for a grant of up to 100% of the approved capital expenditure incurred and paid in full as explained in section 2 of the scheme;

(ii) Commercial enterprises may apply for a grant of up to 50% on the approved capital expenditure incurred and paid in full as explained in section 2 of the scheme.

## 7. Payment of Grant

The grant will be paid to the applicant by bank transfer to the account listed on the application.

## 8. 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 documentation or details as required.

## 9. 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, until 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.

## 10. State Aid

With reference to section 5(ii), 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.

## 11. Amendments to the scheme

The Minister 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.

**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