

**NOTIFIKAZZJONIJIET TAL-GVERN****Nru. 239****BORD TAL-AWTORITÀ GĦALL-IŻVILUPP  
REĠJONALI TA' GĦAWDEX**

IL-MINISTRU għal Għawdex u l-Ippjanar ħatar il-Bord għall-Awtorità għall-Iżvilupp Reġjonali ta' Għawdex kif ġej:

*Chairperson*

Is-Sur Michael Grech

*Vici Chairperson*

Is-Sa Charlene Xerri Gatt

*Membri*

Is-Sur Abraham Said

Is-Sur Daniel Borg

Dott. Samuel Azzopardi

Is-Sur Anthony Bezzina

Is-Sur Marcel Mejlaq

Dawn il-ħatriet jibqgħu fis-seħħ sal-11 ta' Frar, 2025.

L-20 ta' Frar, 2024

**Nru. 240****MINISTERU GĦALL-FINANZI  
U X-XOGĦOL****Għotja għal first-time buyers**

B'REFERENZA għan-Notifikazzjoni tal-Gvern numru 1605, ippubblikata fil-Gazzetta tal-Gvern Nru. 20,748, tal-10 ta' Diċembru, 2021, u n-Notifikazzjoni tal-Gvern sussegwenti Nru. 385 ippubblikata fil-Gazzetta tal-Gvern Nru. 20,832 tat-12 ta' April, 2022, l-iskema ta' għotja 'Għotja għal first-time buyers' qed tiġi emendata kif ġej.

Il-Ministeru għall-Finanzi u x-Xogħol nieda l-iskema li ġejja li għandha l-għan li tincentiva u tassisti lil first-time buyers li jixtru proprjetajiet residenzjali li jkunu fiż-Żona ta' Konservazzjoni Urbana (ŻKU), proprjetajiet li ilhom mibnija għal aktar minn għoxrin sena u huma vakanti għal aktar minn seba' snin, u għal dawk il-proprjetajiet godda mibnija u rfinati kif definiti mil-linji gwida stabbiliti u approvati mill-awtorità kompetenti.

**1. Tifsir**

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

**GOVERNMENT NOTICES****No. 239****GOZO REGIONAL DEVELOPMENT  
AUTHORITY BOARD**

THE Minister for Gozo and Planning has appointed the Gozo Regional Development Authority Board as follows:

*Chairperson*

Mr Michael Grech

*Vice-Chairperson*

Ms Charlene Xerri Gatt

*Members*

Mr Abraham Said

Mr Daniel Borg

Dr Samuel Azzopardi

Mr Anthony Bezzina

Mr Marcel Mejlaq

These appointments remain valid up to the 11th February, 2025.

20th February, 2024

**No. 240****MINISTRY FOR FINANCE  
AND EMPLOYMENT****Grant for first time buyers**

WITH reference to Government Notice number 1605, published in Government Gazette No. 20,748 of the 10th December, 2021, and the subsequent Government Notice No. 385 published in Government Gazette No. 20,832 of the 12th April, 2022, the grant scheme 'Grant for first time buyers' is being amended as follows.

The Ministry for Finance and Employment has launched the following grant scheme, that aims to incentivise and assist first-time buyers that purchase residential properties within Urban Conservation Areas (UCAs), properties that have been built for more than 20 years and have been vacant for more than seven years, and new properties built and finished as defined by the established guidelines and approved by the competent authority.

**1. Interpretation**

In this scheme, unless the context otherwise requires:

‘applikant’ tfisser persuna residenti f’Malta li tkun first-time buyer u uffiċjalment rikonoxxuta li tkun is-sid tal-proprjetà residenzjali privata li tkun fiż-Żona ta’ Konservazzjoni Urbana (ŻKU), jew is-sid tal-proprjetà residenzjali privata li ilha mibnija għal aktar minn għoxrin sena u li ilha vakanti għal aktar minn seba’ snin, jew is-sid ta’ proprjetà residenzjali privata għdida mibnija u rfinata kif definiti mil-linji gwida stabbiliti u approvati mill-awtorità kompetenti u liema persuna qed tapplika għal għotja taht din l-iskema;

‘awtorità kompetenti’ tfisser bord jew entità oħra nominata jew mahtura mill-Ministru responsabbli għall-finanzi għall-fini ta’ din l-għotja.

‘data effettiva’ tfisser l-1 ta’ Jannar, 2024;

‘Malta’ tfisser il-Gżejjer Maltin;

‘applikazzjoni’ tfisser applikazzjoni għall-għotja taht din l-iskema li tkun saret b’dak il-mod kif mehtieg u skont din l-iskema;

‘First-time buyers’ tfisser dawk il-persuni li jakkwistaw l-ewwel proprjetà immobbli tagħhom, akkwistata *inter vivos* u li hija maħsuba għar-residenza ordinarja unika tagħhom. L-ebda proprjetà oħra qatt ma kellha tkun mixtrija qabel.

‘proprjetà’ tfisser, proprjetajiet li huma fiż-ŻKU, proprjetajiet mibnija għal aktar minn 20 sena u ilhom battala għal aktar minn seba’ snin, u proprjetajiet godda mibnija u rfinati kif definiti mil-linji gwida stabbiliti u approvati mill-awtorità kompetenti u liema proprjetà tintuza mill-applikant għal skopijiet residenzjali biss;

‘proprjetà privata residenzjali’ tfisser binja li s-sid huwa persuna privata u li liema proprjetà hi għal użu residenzjali privat biss;

‘proprjetajiet godda’ tfisser proprjetajiet mibnija u rfinati kif definiti mil-linji gwida stabbiliti u approvati mill-awtorità kompetenti

‘persuna’ tfisser persuna fiżika u ma tinkludix xi entità organizzattiva;

‘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;

‘applicant’ means any person who is a resident in Malta, who is a first-time buyer and officially recognised as being the owner of a private residential Urban Conservation Area (UCA) property, or the owner of a private residential property that has been built for more than 20 years and has been vacant for more than seven years, or the owner of a new private residential property built and finished as defined by the established guidelines and approved by the competent authority and which person is applying for a grant under this scheme;

‘competent authority’ means a board or other entity designated or appointed by the Minister responsible for finance for the purpose of this grant.

‘effective date’ means the 1st January, 2024;

‘Malta’ means the Maltese Islands;

‘application’ means an application for the grant under this scheme made in such manner as required and in terms of this scheme;

‘First-time buyers’ means those persons acquiring their first immovable property, acquired *inter vivos* and which is intended for their sole ordinary residence. No other property should have been bought before.

‘property’ means, properties that are within an UCA, properties that have been built for more than 20 years and have been vacant for more than seven years, and new properties built and finished as defined by the established guidelines and approved by the competent authority and which property is used by the applicant for residential purposes only;

‘privately owned residential property’ means a building owned by a private person and which property is used for private residential purposes only;

‘new properties’ means properties built and finished as defined by the established guidelines and approved by the competent authority.

‘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;

'Żona ta' Konservazzjoni Urbana (ŻKU)' tfisser żona fil-Gżejjer Maltin li hija legalment desinjata bħala żona ta' bini li għandu valur ta' wirt kollettiv skont l-Artikolu 57 tal-Att dwar l-Ippjanar tal-Iżvilupp tal-2016, kif sussegwentement emendat u skont il-Pjan Strateġiku. għall-Ambjent u l-Iżvilupp TO8 UO2, UO3 u oħrajn u kif elenkat fil-Pjanijiet Lokali.

## 2. Min jista' japplika għall-ghotja taht din l-iskema

(i) Din l-iskema tirrigwarda applikanti eliġibbli li qed jakkwistaw l-ewwel proprjetà tagħhom. Il-proprjetà li għaliha qed issir applikazzjoni għall-ghotja għandha tkun l-ewwel proprjetà immobbli tal-applikant akkwistata inter vivos mill-applikant u tkun akkwistata għal residenza unika u ordinarja u liema proprjetà hija proprjetà residenzjali privata hekk kif definiti fl-ewwel sezzjoni, liema proprjetà nxtrat mid-data effettiva jew wara, kif ippruvat mid-data tal-kuntratt tal-akkwist tal-proprjetà.

(ii) Biex ikunu eliġibbli għall-ghotja, l-applikanti jridu jkunu konformi u l-ewwel ikunu rreġistraw il-kuntratt tal-akkwist tagħhom mal-Amministrazzjoni tat-Taxxa u d-Dwana skont l-Legizlazzjoni Sussidjarja 364.19 Regoli dwar Helsien mit-Taxxa fuq l-Income u mit-Taxxa fuq Dokumenti u Trasferimenti fuq Ċerti Trasferimenti ta' Proprjetà, u jkunu pprezentaw prova legali u dikjarazzjoni li huma first-time buyers u li din hija l-ewwel proprjetà immobbli tagħhom akkwistata inter vivos skont ir-rekwiziti tal-Artikolu 3 tal-Legizlazzjoni Sussidjarja 364.12, Ordni dwar Eżenzjoni mit-Taxxa għall-finijiet tal-artikolu 23.

Din l-Ghotja tapplika għal proprjetajiet eliġibbli li nxtraw bejn l-1 ta' Jannar, 2024 u l-31 ta' Diċembru, 2024. Madankollu, fejn jidhlu sidien ta' proprjetajiet ġodda, dawn jistgħu japplikaw biss għall-ghotja għaladarba l-proprjetà tkun mibnija u lesta kif definit mil-linji gwida stabbiliti u approvati mill-awtorità kompetenti.

Din l-Ghotja tapplika wkoll għal dawk li fl-1 ta' Jannar, 2024, kienu fuq wegħda ta' bejgħ (konvenju) u kienu għadhom ma għalqux il-kuntratt tal-akkwist.

Għal proprjetajiet f'Għawdex li għalihom il-kuntratt tal-akkwist kien iffirmat qabel id-data effettiva iżda li għadhom ma rċevewx l-ghotja, tkun tapplika l-ghotja ta' €30,000 u d-data tal-kuntratt tal-akkwist tal-proprjetà tkun id-data applikabbli għall-fini tal-ammont tal-ghotja dovuta. Għal proprjetajiet f'Għawdex li għalihom gie ffirmat il-kuntratt tal-akkwist fid-data effettiva jew wara, tkun tapplika l-ghotja ta' €40,000.

'Urban Conservation Area (UCA)' means an area within the Maltese Islands that is legally designated as an area of buildings having collective heritage value according to Article 57 of the Development Planning Act of 2016, as subsequently amended and in accordance with the Strategic Plan for the Environment and Development (SPED) TO8 UO2, UO3 and others and as listed in the Local Plans.

## 2. Area of applicability

(i) This scheme relates to eligible applicants that are acquiring their first immovable property. The property for which the grant is being applied for must be the applicant's first immovable property acquired *inter vivos* by the applicant and is acquired for sole and ordinary residence and which property is a privately owned residential property as defined in section one, which property was purchased from the effective date or afterwards, as proven by date on deed of Acquisition of property.

(ii) To be eligible for the grant, applicants must be compliant and have first registered their deed of acquisition with the Malta Tax and Customs Administration in terms of Subsidiary Legislation 364.19 Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers Rules, and have submitted legal proof and a declaration that they are first-time buyers and that this is their first immovable property acquired *inter vivos* in line with the requisites of Article 3 of Subsidiary Legislation 364.12, Exemption of Duty in terms of Article 23 Order.

This Grant applies to eligible properties that were purchased between 1st January, 2024 and 31st December, 2024. However, when it comes to owners of new properties, they can only apply for the grant once the property is built and finished as defined by the established guidelines and approved by the competent authority.

This Grant also applies to those that on the 1st January, 2024, were on a promise of sale (*konvenju*) and had not yet closed the deed of acquisition.

For properties in Gozo for which the deed of acquisition was signed prior to the effective date but which have yet not received the grant, the €30,000 grant would apply and the deed of acquisition date would be the cut off date in terms of the eligible grant due. For properties in Gozo for which the deed of acquisition was signed on or after the effective date, the €40,000 grant would apply.

(iii) Il-proprjetà li tibbenefika mill-għotja ma tistax tiġi diviża, fejn in-numru ta' units residenzjali jibqa' l-istess. Jekk il-propjetà tiġi sussegwentement żviluppata mill-għdid f'unitajiet residenzjali separati, l-applikant ikollu jhallas lura l-ammont sħiħ tal-għotja mħallsa lilhom taht din l-iskema.

(iv) Proprjetà waħda biss għal kull applikant hija eliġibbli biex tikkwalifika għal għotja taht din l-iskema u applikant jista' jkun eliġibbli għal għotja taht din l-iskema biss darba.

### **3. Kif wieħed japplika u dokumenti li għandhom jiġu provduti:**

Applikazzjonijiet taht din l-iskema għandhom isiru biss permezz ta' portal/s elettroniku/ċi uffiċjali u għandu jkun fihom dak it-tagħrif, dettalji u dokumentazzjoni kollha kif meħtieġa fl-imsemmija formola u skont din l-iskema.

(i) L-applikant għandu jissottometti wkoll kwalunkwe dokumenti li l-Ministeru responsabbli mill-finanzi, jista' jirrkjedi minn żmien għal żmien. Applikazzjoni ma titqiesx li giet sottomessa sakemm ma tkunx sħiħa u kompluta fl-aspetti materjali kollha u sakemm ma jkunx fiha l-informazzjoni kollha u tkun akkumpanjata mid-dokumentazzjoni kollha mitluba fiha.

(ii) Ikunu jikkwalifikaw biss għall-għotja msemmija fis-sezzjoni 4 ta' din l-iskema dawk l-applikazzjonijiet li jkunu jikkonformaw mad-dispożizzjonijiet ta' din l-iskema. F'każ ta' applikazzjoni frawdolenti tittieħed azzjoni kriminali kontra l-applikant skont il-Kodiċi Kriminali (Kap. 9).

(iii) Fejn jidhlu sidien ta' proprjetà residenzjali privata ta' Żona ta' Konservazzjoni Urbana (ŻKU), jew is-sidien ta' proprjetà residenzjali privata li ilha mibnija għal aktar minn 20 sena u li ilha vakanti għal aktar minn seba' snin, applikazzjonijiet taht din l-iskema, għandhom jiġu sottomessi, sa mhux aktar tard minn sitt xhur mix-xiri tal-proprjetà kif muri mid-data tal-kuntratt tal-akkwist tal-proprjetà. Applikazzjonijiet li jaslu 'tard', jiġifieri wara l-perjodu ta' sitt xhur, għandhom jitqiesu bħala applikazzjonijiet invalidi

(iv) Għal perjodu ta' mhux inqas minn sentejn mid-data tal-applikazzjoni sottomessa l-applikanti jistgħu jintalbu jipprezentaw id-dokumenti oriġinali li fuqhom tkun qed issir it-talba. Fin-nuqqas li jipproduċi tali dokumenti, l-applikanti jkunu obbligati li jhallas lura l-ammont mogħti taht l-iskema u f'każ ta' applikazzjonijiet frawdolenti tittieħed azzjoni kriminali skont l-artikolu 309 tal-Kodiċi Kriminali (Kap 9).

(iii) The property that benefits from the scheme cannot be divided, whereby the number of residential units will remain the same. If the property subsequently re-developed into separate residential units, the applicant will have to refund the full amount of the grant paid to them under this Grant.

(iv) Only one property per applicant is eligible to qualify for support under this scheme and an applicant can only be eligible for a grant under this scheme once.

### **3. Manner of application and supporting documents required:**

Applications under this scheme shall be made only via the official electronic portal/s and must contain all the information, details and documentation as required in the said form and in terms of this scheme.

(i) The applicant must also provide any other document which the Ministry responsible for finance, may from time to time require. An application shall not be deemed to have been submitted unless it is full and complete in all material respects and unless it contains all the information and is accompanied by all the documentation requested therein.

(ii) 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 4 of the scheme. In the case of a fraudulent application criminal action in terms of the Criminal Code (Cap. 9) will be taken against the applicant.

(iii) When it comes to owners of a private residential Urban Conservation Area (UCA) property or the owners of a private residential property that has been built for more than 20 years and has been vacant for more than seven years, applications under this scheme, should be submitted by not later than six months from the purchase of the property as evidenced by the date on deed of acquisition of property. Applications received 'late', that is after the six months period, shall be deemed to be invalid applications.

(iv) For a period of not less than two years from the submitted application applicants may be requested to present the original documents upon which the claim is being made. Failure to produce any such documents upon request, applicants will be obliged to refund the amount paid under the scheme and in the case of a fraudulent applications criminal action in terms of article 309 of the Criminal Code (Cap. 9) will be taken.

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

Applikanti eligibbli jistgħu japplikaw għal ghotja massima ta' €15,000 jekk il-proprjetà mixtrija tkun f'Malta u €40,000 jekk il-proprjetà mixtrija tkun f'Għawdex. Fil-każ ta' proprjetà mixtrija f'Għawdex, l-ammont dovut jiġi determinat kif stabbilit fi Klawsola 2 ta' dan l-avviż.

L-ghotja finali li se tingħata tiġi stabbilita fuq bazi prorata skont is-sehem tal-proprjetà li tkun qed tiġi akkwistata.

#### 5. Hlas tal-Ghotja

L-ghotja tithallas lill-applikant, permezz ta' kreditu dirett fil-kont bankarju indikat fl-applikazzjoni,

#### 6. Emendi għall-Iskema

Il-Ministeru responsabbli għall-finanzi jzomm id-dritt li jagħmel kull tibdil f'din l-iskema bil-pubblikazzjoni ta' dak it-tibdil fil-Gazzetta tal-Gvern.

#### 7. Tul tal-iskema

Din l-Iskema għandha titqies li bdiet fl-1 ta' Jannar, 2024, u għandha tibqa' fis-sehħ sal-31 ta' Dicembru, 2024. Din l-iskema tista' tiġi modifikata jew mitmuma permezz ta' Notifikazzjoni fil-Gazzetta tal-Gvern u tista' tiġġedded skont il-htieġa permezz ta' Avviż ieħor fil-Gazzetta tal-Gvern.

#### 8. Diżpożizzjoniet Transitorji

Applikazzjonijiet għall-ghotja li jkopru l-perjodu bejn u waqt id-data effettiva u d-data tal-pubblikazzjoni ta' dan l-Avviż tal-Gvern għandhom jitqiesu bhala applikazzjonijiet validi taht din l-iskema sakemm l-applikazzjoni taqa' taht il-kriterji ta' eligibbiltà.

F'dawn il-każijiet transitorji, fejn jidhru proprjetajiet residenzjali privati li jkunu fiż-Żona ta' Konservazzjoni Urbana (ŻKU), jew proprjetajiet li ilhom mibnija għal aktar minn għoxrin sena u huma vakanti għal aktar minn seba' snin, l-applikazzjonijiet għandhom jintbagħtu fi żmien sitt xhur mid-data tal-pubblikazzjoni ta' dan l-Avviż tal-Gvern.

L-20 ta' Frar, 2024

#### 4. Grant payable under this scheme

Eligible applicants may apply for a maximum grant of €15,000 if the property purchased is in Malta and a maximum of €40,000 if the property purchased is in Gozo. In the case of property acquired in Gozo, the grant due is determined in terms of Clause 2 of this notice.

The actual amount allocated will be established on a pro-rata basis according to the share of the property being acquired.

#### 5. Payment of Grant

The grant will be credited to the applicant, in the bank account that is indicated in the application.

#### 6. Amendments to the Scheme

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

#### 7. Duration of the scheme

This Scheme shall be deemed to have commenced on the 1st January, 2024, and shall remain in force till the 31st of December, 2024. This scheme may be modified or terminated by means of a Notice in the Government Gazette and shall be renewed as deemed necessary through another Notice in the Government Gazette.

#### 8. Transitory Provisions

Applications for the grant that cover the period between and during the effective date and the date of publication of this Government Notice shall be deemed to be valid applications under this scheme provided that the application falls within the eligibility criteria.

In these transitory cases, when it comes to private residential Urban Conservation Area (UCA) properties or private residential properties that have been built for more than 20 years and have been vacant for more than seven years, applications shall be submitted within six months from the date of publication of this Government Notice.

20th February, 2024