

**Nru. 1484****No. 1484****MINISTERU GĦALL-FINANZI****MINISTRY FOR FINANCE****Ghotja mill-Gvern fuq ix-Xiri ta' Roti  
u Roti Pedelec minn Kumpaniji li Jikru  
Dawn it-Tip ta' Roti****Government Grant on the Purchase of Bicycles  
and Pedelec Bicycles by Companies that Offer  
Such Bicycles for Hire**

BIEX il-Gvern jinċentiva l-użu ta' mezzi ta' trasport li ma jħammgux filwaqt li jinċentiva l-eżerċizzju fiżiku, il-Ministru għall-Finanzi qiegħed iniedi din l-iskema.

IN ORDER to encourage the use of clean means of transport while, at the same time, encouraging physical exercise, the Minister for Finance has made the following scheme.

## 1. Tifsir

## 1. Interpretation

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

In this scheme, unless the context otherwise requires:

'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;

'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;

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

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

'data effettiva' tfisser l-1 ta' Jannar 2020;

'effective date' means 1st January 2020;

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

'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;

'irċevuta fiskali' tfisser irċevuta kif imfissra fit-Tleṭtax-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;

'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;

'kumpanija reġistrata' tfisser kull kumpanija kummerċjali reġistrata f'Malta mal-Awtorità Maltija għas-Servizzi Finanzjarji;

'registered company' means any commercial company registered in Malta with the Malta Financial Services Authority;

'Malta' tfisser il-Gżejjer Maltin;

'Malta' means the islands of Malta;

'Ministru' tfisser il-Ministru reponsabbli għall-Finanzi;

'Minister' means the Minister responsible for Finance;

'negozji' tfisser kull kumpanija kummerċjali inklużi soċjetajiet bi sħubija, reġistrata f'Malta mal-Awtorità Maltija għas-Servizzi Finanzjarji jew persuna li taħdem għal rasha skont il-Liġi Nazzjonali jew koperattiva;

'businesses' means any commercial company including partnerships registered in Malta with the Malta Financial Services Authority or a self-employed person in accordance to National Law or a cooperative society;

'persuna reġistrata li taħdem għal rasha' tfisser, għall-fini ta' din l-iskema, kull persuna li toqgħod f'Malta u li hija reġistrata mal-Korporazzjoni għax-Xogħol, l-Uffiċċju tal-

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

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 ikun 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, inkluz 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 ufficjali li jistgħu jiġu indikati għal dan l-iskop minn żmien għal żmien.

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 inġhata taħt l-iskema u f'każ ta' applikazzjoni fraudolenti 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 r-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 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 tiffallas 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 ewro fuq kull rota mhux mekkanizzata u sa massimu ta' 250 ewro fuq kull rota pedelec. Dan sa limitu massimu ta' €7,500 kull applikant.

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 euro per non-mechanised bicycle and a maximum grant of 250 euro per case of pedelec bicycle. This up to a capping of €7,500 per applicant.

6. Flus tal-għotja	6. Payment of Grant
L-għotja tiġi kkreditata fil-kont tal-bank kif indikat mill-applikant fl-applikazzjoni.	The grant will be credited to the bank account indicated by the applicant in the application.
7. Validità tal-applikazzjoni	7. Validity of application
Applikazzjoni ma tkunx meqjusa valida jekk:	An application shall not be deemed to be valid unless:
(a) ma tkunx sħiħa u dettaljata f'kull aspett materjali tagħha;	(a) it is full and complete in all material aspects;
(b) ma jkollhiex inkluzi magħha d-dettalji kollha rilevanti;	(b) it is accompanied by all the relevant details as required;
(c) 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.	(c) 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. Tul tal-iskema	8. Duration of the scheme
Din l-iskema għandha tul definit u tibda' mill-1 ta' Jannar, 2020, u tispicċa fil-31 ta' Diċembru, 2020, sakemm din l-iskema ma tiġix modifikata/mitmuma permezz ta' Notifika fil-Gazzetta tal-Gvern u tiġġedded skont kif jaħseb li hemm il-ħtieġa l-Ministru għall-Finanzi, u kif tiġi hekk ppubblikata permezz ta' Notifika oħra fil-Gazzetta tal-Gvern.	This scheme has a definite duration and will start as from the 1st January, 2020, and end on the 31st December, 2020, 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 as such shall be thus published in another Notice in the Government Gazette.
9. Għajjnuna mill-Istat	9. State Aid
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-Artikli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għall-Għajjnuna de minimis, Ġurnal Uffiċjali L352/1 tal-24 ta' Diċembru, 2013. 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.	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. 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. Emendi għall-iskema	10. Amendments to the scheme
Il-Ministru għall-Finanzi iżomm id-dritt li jagħmel kull tibdil f'din l-iskema bil-pubblikazzjoni ta' dak it-tibdil fil-Gazzetta tal-Gvern.	The Minister for Finance 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 Għajjnuna mill-Istat	Schedule A – State Aid Declaration Form
Id-19 ta' Novembru, 2019	19th November, 2019

## 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 għajjnuna 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-Għajjnuna *de minimis*.

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

Dan li ġej huwa elenku tal-forom possibbli ta' għajjnuna 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-riklamar
- Konsulenza, taħriġ u sapport ieħor provdut bla hlas jew b'rata mnaqqsa
- Għajjnuna 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 għajjnuna minn korp pubbliku tista' potenzjalment tikkostitwixxi għajjnuna Statali. Jekk ikollok xi dubji dwar jekk għajjnuna pubblika li tirċievi hijiex għajjnuna *de minimis*, int għandek tikkuntattja lill-aġenzija jew dipartiment li minghandu tkun irċevejt l-għajjnuna biex tiżgura jekk hijiex għajjnuna *de minimis* jew le.

## DIKJARAZZJONI

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

Sena Fiskali 2018	Sena Fiskali 2019	Sena Fiskali 2020	TOTAL
€	€	€	€

Analizi statistika tas-sors, tip u ammont tal-għajjnuna *de minimis* kollha li rċevejna kif ukoll dik li saret applikazzjoni għaliha minghand 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 2018	Fiscal Year 2019	Fiscal Year 2020	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

