

Nru. 6**MINISTERU GĦALL-FINANZI****Għotja ta' darba fuq Xiri ta' Strument Mużikali**

B'REFERENZA għan-Notifikazzjoni tal-Gvern numru 204 ippublikata fil-Gazetta tal-Gvern numru 17,734 tal-1 ta' Marzu, 2005, l-iskema ta' għotja 'Għotja ta' darba fuq Xiri ta' Strument Mużikali' qed tiġi emendata kif ġej.

Biex il-Gvern ikompli jinkoraġġixxi t-talent lokali fil-qasam mużikali, il-Ministru għall-Finanzi qiegħed iniedi din l-iskema.

1. Tifsir

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

'Malta' tfisser il-gżejjer Maltin;

'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;

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

'strument mużikali' tfisser kwalunkwe strument mużikali msemmi f'din il-lista li ġejja: pjanijiet li jinkludu pjanijiet awtomatiċi; ċimbli u strumenti oħra bit-tastiera u bil-kordi; strumenti mużikali oħrajn talkorda bħal kitarri, vjolini u arpi; orgnijiet bil-kanen u bittastiera; armonji u strumenti simili bit-tastiera b'kanen talmetall liberu; accordions u strumenti simili; orgnijiet talhalq; strumenti mużikali oħrajn tan-nifs bħal klarinetti, trumbetti, ċirimelli; strumenti mużikali tal-perkussjoni bħal tnbabar, xylophones, ċimbli, kastanjoli, u marakas; strumenti mużikali li l-hoss tagħhom isir, jew jiġi amplifikat, blelettriku, bħal orgnijiet, pjanijiet diġitali, sintetizzaturi, kitarri u accordions; kwalunkwe strument mużikali ta' dawn l-għamla.

'applikant' tfisser persuna residenti f'Malta, li fid-data effettiva, jew wara, tkun mużiċist prattikanti jew tkun qed issegwi kors ta' studju fil-qasam mużikali bil-għan li titgħalliem iddoqq strument/i mużikali. Fil-każ ta' applikant minuri taħt is-sittax-il sena, fid-data ta' l-applikazzjoni, wiehed mill-ġenituri jew ilpersuna li għandha l-kustodja legali tal-minuri għandha tapplika għan-nom ta' l-applikant minuri.

No. 6**MINISTRY FOR FINANCE****A Once-Only Grant on the Purchase of a Musical Instrument**

WITH reference to Government Notice number 204, published in Government Gazette number 17,734 of the 1st March 2005, grant scheme 'A Once-Only Grant on the Purchase of a Musical Instrument' is being amended as follows.

In order to further promote local talent in the musical field, the Minister for Finance has made the following Scheme.

1. Interpretation

In this Scheme, unless the context otherwise requires:

'Malta' means the islands of Malta;

'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;

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

'musical instrument' means any musical instrument mentioned in the following list: pianos, including automatic pianos; harpsichords and other keyboard stringed instruments; other string musical instruments for example, guitars, violins and harps; keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds; accordions and similar instruments; mouth organs; other wind musical instruments for example, clarinets, trumpets, bagpipes; percussion musical instruments for example, drums, xylophones, cymbals, castanets and maracas; musical instruments, the sound of which is produced, or must be amplified, electrically, for example, organs, digital pianos, synthesizers, guitars and accordions; any other musical instrument of these types.

'applicant' means any person who is a resident of Malta, and who, on the effective date or after, is a practising musician or is pursuing music studies with the aim of playing a musical instrument/s. When the applicant is under the age of 16 as at the date of application, one of the parents or the legal guardian must apply on his/her behalf.

'persuna residenti f'Malta' tfisser persuna fizika 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;

'strument mużikali mhux mixtri minn Malta' tfisser oġġetti pprovduti minn persuna taxxabli li hija stabbilita fi Stat Membru ieħor li mhux Malta jew li hija stabbilita barra l-Komunità;

'data effettiva' tfisser l-1 ta' Jannar, 2019;

'riċevuta fiskali' tfisser riċevuta kif imfissra fit-Tleltax-il Skeda ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406), kif sussegwentament emendat, u tinkludi kull regolament maġmūl taħt l-istess Att;;

'valur tax-xiri ta' l-strument mużikali' tfisser il-valur tax-xiri kif muri fl-irċevuta fiskali ta' l-strument mużikali komplut, inkluż il-VAT, eskluż kwalunkwe materjal addizzjonali jew aċċessorji, u liema valur ta' l-strument mużikali jkun thallas kollu mill- applikant qabel japplika għal din l-ghotja.

2. Applikabilità

Din l-Iskema tapplika għall-infiq li jsir darba biss fuq il-valur tax-xiri ta' strument mużikali li jinxtara mill-applikant jew għall-applikant fid-data effettiva jew wara u liema strument ikun jintuża mill-applikant. Applikant huwa eliġibbli għal għotja waħda biss fuq ix-xiri ta' l-istrumenti mużikali, madanakollu jista' sussegwentament jibbenefika minn għotjiet oħra ta' darba biss fuq strumenti mużikali oħra sakemm it-total ta' l-ghotjiet kollha ma jaqbiżx l- erba' mija u ħamsa u sittin euro, sebgha u tmenin ċenteżmu (€465.87).

3. Infiq li għandu jiġi rrapportat

L-infiq li għandu jiġi rrapportat huwa dwar il-valur tax-xiri ta' l-strument mużikali komplut kif huwa deskritt f'sezzjoni (1) hawn fuq.

4. Kif wiehed japplika u d-dokumenti li għandhom jiġu pprovduti

Applikazzjonijiet taħt din l-iskema għandhom isiru biss permezz ta' portal/s elettroniku/ċi uffičjali 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

'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 Documents Act (Cap. 258) or who has a residence permit or equivalent documentation issued by the national competent authority;

'musical instrument not purchased from Malta' means goods supplied by a taxable person who is established in another Member State other than in Malta or is established outside the Community;

'effective date' means the 1st January, 2019;

'fiscal receipt' means a receipt as defined in the Thirteenth Schedule to the Value Added Tax (Chap. 406), as subsequently amended, and also includes any regulation made by the same Act;

'purchase price of the musical instrument' means the total purchase price of the musical instrument as a complete final product including VAT, as shown on the fiscal receipt, 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 once only on the purchase of a musical instrument bought by/for the applicant for his/her personal use on or after the effective date. The applicant is entitled to a once-only grant on the purchase of the musical instrument. However, he/she could subsequently benefit from other once only grants in relation to the purchase of other musical instruments, provided that the sum total of all such grants does not exceed four hundred sixty-five euro, eighty-seven cents (€465.87).

3. Expenditure to be reported

The expenditure to be reported is in respect of the final purchase price of the musical instrument 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

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

F'każ fejn d-dokumenti ma jigūx preżentati meta mitluba l-applikant ikun obligat li jirrifondi l-ammont li jkun inġhata taht l-iskema u f'każ ta' applikazzjoni frawdolenti tittiehed azzjoni kriminali kontrih skont il-Kodiċi Kriminali (Kap 9).

Fil-każ ta' strument mużikali mhux mixtri minn Malta jkun meħtieġ li dawn id-dokumenti kif geġ jinżammu mill-applikant għall-perjodu kif indikat iktar il-fuq. Id-dokumenti meħtieġa huma l-fattura originali maħruġa mill-fornitur ta' l-strument mużikali flimkien mad-*delivery note*, id-dokument originali li jikkonferma li l-ħlas komplet sar, u fejn ikun meħtieġ awtorizzazzjoni mill-Malta post/Dipartiment tad-Dwana Malta. Dawn id-dokumenti jridu jikkonfermaw li l-strument mużikali verament inxtara; li l-valur tax-xiri tal-strument mużikali tħallas kollu flimkien mad-dazju u VAT dovut fuqha kif ikun meħtieġ; li dan ix-xiri jkun sar mill-applikant għall-applikant; u li l-strument mużikali ġie ikkunsinjata fir-residenza tal-applikant. Barra minn hekk fejn ikun meħtieġ l-oġġetti mixtrija jrid ikollhom ċertifikat li jattesta l-konformità mal-istandards tas-saħħa u s-sigurtà tal-UE;

Ikunu jikkwalifikaw biss għall-ghotja msemija fis-sezzjoni 5 ta' din l-Iskema dawk l-applikazzjonijiet li jkunu jikkonformaw mad-dispożizzjonijiet ta' din l-Iskema.

Applikazzjonijiet taht din l-Iskema, inklużi id-dettalji tad-dokumenti meħtieġa, għandhom isiru sa mhux aktar tard minn tliet xhur mid-data tax-xiri ta' l-strument mużikali.

Applikazzjonijiet milqugħa 'tard', jiġifieri wara dawn it-tliet xhur jigū kkunsidrati bħala applikazzjonijiet invalidi.

5. Ghotja li tithallas taht din l-Iskema

Applikanti li jikkwalifikaw jistgħu japplikaw għal ghotja ta' darba biss ta' 15.25% fuq il-valur tax-xiri ta' strument mużikali sa massimu ta' erba' mija u ħamsa u sittin euro, sebgha u tmenin ċenteżmu (€465.87). Kif spjegat f'taqsima 2, applikanti eliġibbli jistgħu sussegwentament jibbenefikaw minn ghotjiet oħra ta' darba biss fuq strumenti mużikali oħra basta ttotat ta' l-ghotjiet kollha ma jaqbiżx erba' mija u ħamsa u sittin euro, sebgha u tmenin ċenteżmu (€465.87).

6. Hlas tal-ghotja

L-ghotja tithallas lill-applikant, jew lil-ġenitur/i/kustodja/i legali fil-każ ta' applikant minuri taht is-sittax-il sena, permezz ta' kreditu dirett fil-kont bankarju indikat fl-applikazzjoni.

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 musical instrument not purchased from Malta the original invoice issued by the supplier indicating the type of musical instrument purchased, together with a delivery note, 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 musical instrument was really purchased; that the purchase price of the musical instrument which price includes duty and VAT as may be required was really paid in full; that such a purchase was effected by the applicant for the applicant; and that the musical instrument was delivered to the applicant's residence. The purchased musical instrument 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 date of purchase of the musical instrument.

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 once only grant of 15.25% on the purchase price of the musical instrument, subject to a maximum grant of four hundred sixty-five euro, eighty-seven cents (€465.87). As explained in section 2 above, eligible applicants may subsequently benefit from other once-only grants on other musical instruments, provided the total value of grants received does not exceed four hundred sixty-five euro, eighty-seven cents (€465.87).

6. Payment of Grant

The grant will be credited to the applicant, or to the parent/s/legal guardian/s in the case of applicants under the age of 16, in the bank account that is indicated in the application.

7. Validità ta' l-applikazzjoni

Applikazzjoni ma tkunx meqjusa valida jekk:

ma tkunx sħiħa u dettaljata f'kull aspekt materjali tagħha;
 ma jkollhiex inkluzi magħha d-dettalji kollha relevanti;
 ma tkunx sottomessa lill-Uffiċċju tal-Kummissarju tat-Taxxi permezz tal-portal elettroniku uffiċjali fi żmien tliet xhur mid-data tax-xiri ta' l-istrument mużikali kif stipulat f'Sezzjoni 4 ta' din l-iskema.

8. Tul ta' din l-Iskema

Din l-iskema tibqa' fis-seħħ għal żmien ta' sena mid-data effettiva, sakemm din l-iskema ma tiġix mitmuma qabel permezz ta' Notifikazzjoni fil-Gazzetta tal-Gvern, u tiġġedded b'mod awtomatiku għal perjodi oħra ta' sena sakemm ma tiġix mitmuma permezz ta' Notifikazzjoni fil-Gazzetta tal-Gvern.

9. Emendi għall-Iskema

Il-Ministru għall-Finanzi iżomm id-dritt li jagħmel kull tibdil f'din l-iskema bil-pubblikazzjoni ta' dan it-tibdil fil-Gazzetta tal-Gvern.

10. Dispożizzjonijiet transitorji

Applikazzjonijiet taht din l-iskema relatati mal-infiq li jsir fuq il-valur tax-xiri tal-istrumenti mużikali, liema xiri jkun sar bejn id-data effettiva u d-data tal-pubblikazzjoni ta' din in-Notifikazzjoni, għandhom jitqiesu bħala applikazzjonijiet validi taht din l-iskema. F'dawn il-każijiet, l-applikazzjonijiet għandhom jiġu sottomessi fi żmien tliet xhur mid-data tal-pubblikazzjoni ta' din in-Notifikazzjoni.

L-4 ta' Jannar, 2019

Nru. 7

MINISTERU GĦALL-FINANZI

**Tiġijiet/Ċerimonji ta' Unjonijiet Ċivili, Funerali
u Ordinazzjoni għas-Saċerdozju**

B'REFERENZA għan-Notifikazzjoni tal-Gvern numru 965 ippublikata fil-Gazetta tal-Gvern numru 19,314, tat-23 ta' Settembru 2014, l-iskema ta' għotja 'Tiġijiet/Ċerimonji ta' Unjonijiet Ċivili' qed tiġi emendata kif ġej.

SKEMA A

Tiġijiet/Ċerimonji ta' Unjonijiet Ċivili

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;
 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 musical instrument as is stipulated in Section 4 of this scheme.

8. Duration of the Scheme

This scheme shall remain in force for a period of one year from the effective date unless terminated beforehand by a Notice in the Government Gazette, and shall be further renewed for further periods of one year unless a Notice to the contrary is published in the Government Gazette.

9. Amendments to the Scheme

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.

10. Transitory provisions

Applications made under this Scheme relating to the expenditure on the purchase price of the musical instruments and which purchase 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. In such cases, applications shall be submitted within three months from the date of publication of this Notice.

4th January, 2019

No. 7

MINISTRY FOR FINANCE

**Weddings/Civil Union Ceremonies, Funerals
and Priesthood Ordination Grants**

WITH REFERENCE to Government Notice number 965, that was published on the 23rd September 2014 in Government Gazette number 19,314, grant scheme 'Weddings/Civil Union Ceremonies' is being amended as follows.

SCHEME A

Weddings/Civil Union Ceremonies