

**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;  
 it 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

## 1. Tifsir

F'din l-iskema, sakemm ir-rabta tal-kliem ma tehtiegħ xorta oħra:

'applikanti eligibbli' tfisser koppja li tizzewweġ jew li tidhol f'unjoni ċivili skont il-provvedimenti relattivi tal-Kodiċi Ċivili (Kap. 16) fid-data jew wara id-data effettiva skont klawnsola 2 ta' din l-iskema u li qatt ma bbenefikat mill-istess skema;

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

'bażi ta' pro-rata' tfisser l-allokazzjoni ta' ammont massimu tal-ghotja li hija pagabli taħt il-kategorija rispettiva ta' oġġetti u servizzi kif muri fl-Ewwel Skeda ta' din l-iskema.

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

'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;

'oġġetti u servizzi li għandhom x'jaqsmu ma' tiġijiet/ċerimonji ta' unjoni ċivili' tfisser dawk l-oġġetti u servizzi msemmija fl-Ewwel Skeda li tinsab ma' din l-iskema;

'oġġetti u servizzi mhux mixtrija minn Malta' tfisser oġġetti u servizzi pprovduti minn persuna taxxabli li hija stabbilita fi Stat Membru ieħor li mhux Malta jew li hija stabbilita barra l-Komunità;

'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 document ekwivalenti maħruġ minn awtorità nazzjonali kompetenti;

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

'ċerimonja taż-żwieġ/unjoni ċivili' tfisser ċerimonja fejn zewġ persuni huma magħquda fiż-żwieġ/ f'unjoni ċivili skont id-dispożizzjonijiet relattivi tal-Kodiċi Ċivili (Kap 16).

## 1. Interpretation

In this scheme, unless the context otherwise requires:

'Eligible Applicants' means a couple who gets married or enters into a civil union in terms of the relative provisions of the Civil Code (Cap. 16) on or after the effective date in accordance with clause 2 of this Scheme and who has never benefited from the same scheme;

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

'pro-rata basis' means the allocation of a maximum amount of the grant which is payable under each respective category of goods and services indicated in the First Schedule to this Scheme.

'effective date' means 1st January 2019;

'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;

'goods and services relating to weddings/civil union ceremonies' means the goods and services specified in the First Schedule to this scheme;

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

'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;

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

'marriage/civil union ceremony' means a ceremony where two people are united in marriage/ a civil union in terms of the relative provisions of the Civil Code (Cap. 16).

## 2. Applikabilità

Din l-iskema tapplika għall-infiq fuq provvisti ta' oġġetti u servizzi li jsiru minn applikanti eliġibbli li jiżżewġu jew jidhlu f'unjoni ċivili fid-data jew wara d-data effettiva, fejn minn tal-inqas wieħed mill-applikanti huwa residenti f'Malta u fejn l-oġġetti u servizzi huma relatati mat-tiegħ/ċerimonja ta' unjoni ċivili liema funzjoni ssir f'Malta. Fil-każ fejn wieħed mill-applikanti ta' dan iż-żwieġ jew unjoni ċivili jkun ġa bbenefika minn skema bħal din permezz ta' żwieġ jew unjoni ċivili preċedenti imma li tali żwieġ jew unjoni ċivili j/tkun legalment xolt/a/annulla/ta, l-għotja intitolata taht din l-iskema tkun ridotta bin-nofs. Fil-każ fejn iż-żewġ partijiet ta' dan iż-żwieġ jew unjoni ċivili jkunu ġa bbenefikaw minn skema bħal din permezz ta' żwiġijiet jew unjonijiet ċivili preċedenti ma tiġi mogħtija l-ebda għotja.

## 3. Infiq li għandu jiġi rapportat

L-infiq li għandu jiġi rapportat huwa dwar il-provvista ta' oġġetti u servizzi li jidhru fl-Ewwel Skeda li tinsab ma' din l-iskema.

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

Applikazzjonijiet taht din l-iskema għandhom isiru biss permezz ta' portal/s elettroniku/ċi uffičċjali 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-Uffiċċju tal-Kummissarju tat-Taxxi 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 inġhata taht l-iskema u f'każ ta' applikazzjoni frawdolenti tittieħed azzjoni kriminali kontrih skont il-Kodiċi Kriminali (Kap 9).

Fil-każ ta' oġġetti u servizzi mhux mixtrija minn fornitur f'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 li tindika l-oġġetti u servizzi akwistati flimkien mad-*delivery note*, id-dokument oriġinali li jikkonferma li l-hlas komplet sar, u fejn ikun meħtieġ awtorizzazzjoni mill-Maltapost/Dipartiment tad-Dwana Malta. Dawn id-dokumenti jridu jikkonfermaw li l-oġġetti u servizzi relatati verament inxtraw mill-applikanti, ġew ikkonsinjati lill-

## 2. Area of applicability

This scheme applies to expenditure incurred by eligible applicants who get married or enter into a civil union on or after the effective date, on the supply of goods and services relating to their wedding/civil union ceremony, which function is performed in Malta and where, on the date of marriage/civil union, at least one of the applicants is a person residing in Malta. In the case where one of the applicants party to such a marriage or civil union has already benefited from such a scheme through a previous marriage or civil union but which marriage or civil union has been legally dissolved/annulled, the grant entitlement under this scheme would be reduced by a fraction of one half. In the case where both parties of such a marriage or civil union have already benefited from such a scheme through previous marriages or civil unions no grant would be awarded.

## 3. Expenditure to be reported

The expenditure to be reported is in respect of the supply of goods and services indicated in the First Schedule to this scheme.

## 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 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, where the goods and services are not purchased from a supplier in Malta, the original invoice issued by the supplier indicating the type of goods or services acquired, 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. This documentation should establish that the goods and services in question were purchased by, delivered to and paid for by the applicants. In addition, where required the



**10. Dispożizzjonijiet Tranżitorji**

Applikazzjonijiet taħt din l-iskema għall-infiq fuq provvisti ta' oġġetti u servizzi li jsiru minn applikanti eligibbli fuq oġġetti u servizzi relatati mat-tiegħ/ċerimonja ta' unjoni ċivili liema funzjoni ssir f'Malta. bejn id-data effettiva u d-data tal-pubblikazzjoni ta' din in-Notifikazzjoni, għandom jitqiesu bħala applikazzjonijiet validi taħt din l-iskema. F'dawn il-każijiet l-applikazzjonijiet għandhom jintbagħtu fi żmien tliet xhur mid-data tal-pubblikazzjoni ta' din in-Notifikazzjoni.

**L-EWWEL SKEDA**

Kategoriji ta' servizzi u oġġetti relatati ma' tiġijiet/ċerimonji ta' unjoni ċivili.

**Klawsola 3**

1. Hairdresser – Beautician – Make-up artist.
2. Ilbiesi tal-għarusa/partner inklużi tal-bridesmaids/pageboys.
3. Kiri ta' hwejjeg: tal-għarus/partner, xhieda, bestman, ushers, eċċ.
4. Karozza tal-għarusa/partner u karozzi oħra tal-kiri bix-xufier.
5. Fjuri u rranġar ta' fjuri.
6. Servizzi awdovizivi: video-audio recordings - fotografija.
7. Servizzi ta' kant/kor/mużiċisti fiċ-ċerimonja taż-żwieg/ fiċ-ċerimonja tal-unjoni ċivili.
8. Servizzi ta' kantanti/mużiċisti/bands/disco fit-tiegħ/ fiċ-ċerimonja tal-unjoni ċivili.
9. Kiri tal-post fejn isir it-tiegħ/ċerimonja tal-unjoni ċivili
10. Catering, xorb u servizzi ta' waiters in konnesjoni mat-tiegħ/maċ-ċerimonja tal-unjoni ċivili.
11. Servizzi ta' event organizer.
12. Spejjeż oħra – souvenirs, inviti, eċċ.

L-4 ta' Jannar, 2019

**10. Transitory Provisions**

Applications made under this scheme relating to the expenditure incurred by eligible applicants, on the supply of goods and services relating to their wedding/civil union ceremony, which function is performed in Malta 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.

**FIRST SCHEDULE**

Categories of supplies of goods and services connected with weddings/civil union ceremonies.

**Clause 3**

1. Hairdresser – Beautician – Make-up artist.
2. Bridal/Partner wear including bridesmaids'/pageboys.
3. Hire of suits: bridegroom/partner, witnesses, best man, ushers, etc.
4. Bridal/Partner car and other chauffeur hired cars.
5. Flowers and floral arrangements.
6. Audio visual services: video - audio recordings - photography.
7. Services of singer/choir/musicians at wedding /civil union ceremony.
8. Services of singers/musicians/bands disco at wedding/civil union reception.
9. Hire of wedding/civil union reception venue.
10. Catering, beverages and waiter services at wedding/civil union reception.
11. Services of an event organiser.
12. Other expenses – souvenirs, invites, etc.

4th January 2019