

## POL 02 - REGISTERING & LICENSING OF NEW & USED MOTOR VEHICLES

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### A PROCEDURES

#### 1 INTRODUCTION

- 1.1 These procedures are intended to serve as guidelines to all Motor Car Dealers and Individuals registering and licensing/garaging their vehicles. Where in doubt it is advisable to refer to the Motor Vehicles Registration and Licensing Act (Cap. 368), the Registration and Licensing of Motor Vehicles Regulations (SL368.02) or Transport Malta's website: [www.transport.gov.mt](http://www.transport.gov.mt).
- 1.2 In line with the above mentioned regulations every new or used Motor Vehicle must be registered and licensed with the Authority. Individuals bringing a used vehicle into Malta must make an appointment for the vehicle to be inspected and the whole process including the inspection and registration must be completed within 30 days from date the vehicle is brought to Malta. Where a person, who is not an authorised dealer, fails, for unjustified reason, to comply with the preceding sub-regulation, he/she may be liable to an administrative fine of **€30** for each day that the vehicle remains not registered on the expiry of the 30 day (thirty) period – **refer to Motor Vehicle Registration and Licensing Act (Cap 368) Article 21(4)**.
- 1.3 **All payments payable to Transport Malta and exceeding € 750 must be made in Cash, Bank Draft, Credit Card or Debit Card. The maximum amount of cash payment allowed is €10,000 per transaction.**

#### 2 NEW VEHICLES

- 2.1 By definition a NEW motor vehicle means a vehicle which has never been registered in any country. Vehicles registered in another country are defined as USED vehicles.
- 2.2 In line with the VAT 6<sup>th</sup> Directive and for VAT purposes only, a New means of transport intended for the transport of passengers or goods is a vehicle which has been supplied for not more than 6 months after the date of first entry into service AND has not travelled more than 6,000 km, **BOTH PARAMETERS INCLUDED**.
- 2.3 Therefore all category M vehicles, category L vehicles i.e. Motorcycles, ATV's and Quad bikes and category N vehicles (Goods Carrying Vehicles used for the carriage of goods) which are registered but have not been supplied for more than 6 months after the date of first entry into service and/or have not travelled more than 6,000 km (both parameters included) will pay an 18 % VAT on the Invoice value whilst Registration Tax will be levied on the RV (Registration Value) as prescribed in the Online Valuation system, [www.vehicleregistration.gov.mt](http://www.vehicleregistration.gov.mt)

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### 3 REGISTERING AND LICENSING A NEW VEHICLE

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#### 3.1 Motor Car Dealers

The Motor Car Dealer must login the Online Registration system [www.vehicleregistration.gov.mt](http://www.vehicleregistration.gov.mt) to register and licence the vehicle accordingly. After registering the vehicle he will be requested to present the documents listed below, at the Land Transport Directorate between 7.30am and 12.00pm, Monday to Friday, except Public Holidays.

In the case of New **Private (M1) Vehicles including Taxis, Chauffer Driven and Leased vehicles**, the following documents shall be presented:

- Deposit Form VEH 03
- Duly filled Application Forms, VEH 01 and VEH 02 for one time importers and VEH 25 for authorized motor car dealers, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt)
- New vehicles must comply with Directive 2007/46/EC, and Regulation EC/692/2008, ie: Only vehicles with an engine complying with emission level standards of EURO 5b, 6b or higher may be registered.
- Original Certificate of Conformity
- Invoice<sup>1</sup>
- Freight note and Marine Insurance (if applicable)
- Valid insurance policy
- Customs Inspection Form VEH 04 for vehicles coming from Non-EU
- Board resolution if the vehicle will be licensed on behalf of an Organisation
- Fees Due: €15 Registration fee (over the counter) / €10 Registration fee (Online registration), Registration Tax, Annual Circulation Fee, Plates and the administration fee of €30 per day where applicable.

<sup>1</sup> *The invoice must be issued by the manufacturer or by an authorized agent of the manufacturer showing the cost of the vehicle and in the case of a goods vehicle or an off road vehicle the engine capacity and gross vehicle weight, and the other documents showing the CIF (Cost, Insurance and Freight) value. (Motor Vehicles Registration and Licensing Act, Cap 368, Article (9)).*

**All New vehicles are required to have a Certificate of Conformity**

In the case of New **Motorcycles and ATV's (Category L3, L6e or L7e)** the same documents as for Private vehicles are required.

***Prior to registration, all ATV's will be inspected by Technical Unit to confirm if the vehicle may be used on the road.***

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**4 USED VEHICLES BROUGHT FROM EU Countries****4.1 Inspection and Verification of USED vehicles brought from EU Countries**

Persons bringing a used vehicle from an EU Country are required to take the vehicle to the Technical Unit of the Land Transport Directorate in Paola. Appointments will be made between 07.30am and 15.30pm.

The following is the list of documents required for Inspection and Verification of the vehicle:

- **Foreign Registration Certificate (Logbook) of vehicle signed by foreign Seller and the new Buyer**
- **A print out from the Transport Malta website with Vehicle Registration Value [www.vehicleregistration.gov.mt](http://www.vehicleregistration.gov.mt)**

On the appointed day, the Technical Unit will verify that the details on the logbook tally with the valuation printout and with the actual vehicle.

The valuation printout will be signed and stamped by the Technical Unit, and returned to the customer to be used during registration.

- 4.2 If the importer, at the time of inspection and valuation does not have the Original Foreign Registration Certificate, the Technical Unit will carry out an inspection on the vehicle and issue the valuation printout with the system defined details as approved by the CAP's website. For further details please refer to Procedures (POL 44), **Establishing the Emission level (CO2), Particulate matter (pm) and length during the registration of a vehicle.**

**5 REGISTRATION AND LICENSING OF USED VEHICLES**

After that the vehicle is inspected and verified by the Technical Unit, the client may register the vehicle at the Land Transport Directorate between 7.30am and 12.00pm and motor car dealers may deposit the documents listed below between 7.30am and 15.00pm Monday to Friday except Public Holidays.

- 5.1 In the case of Used **Private (M1) Vehicles** the following documents must be presented:

- Deposit form VEH 03
- Duly filled Application Forms, VEH 01 and VEH 02 for individuals and VEH 25 for motor car dealers, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt) Valuation printout signed by Technical Unit.

**Individuals:** The Registration Value (RV) on the Valuation printout is valid within the month being issued and until the end of the following month.

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**Licensed Motor Car dealers and Importers:** Dealers and Importers have the facility to establish a fixed Registration Value for their vehicles (for registration tax calculation purposes) at registration stage, and the payment of the registration tax will be deferred until the vehicle is actually licensed.

- Original Foreign Registration Certificate (logbook) signed by the seller and the new buyer. (In the absence of any signatures by the buyer or the seller on the Foreign Registration Certificate (log book), the buyer must provide to the Authority either a private contract of sale between both parties or the form VEH 50. These must always be witnessed.
- Vehicles brought into Malta (from UK, Wales, Scotland and Ireland) are required to submit either:
  - i) An Odometer Certificate of Authenticity issued by a body approved by the Authority showing the vehicle's authentic odometer reading.

### Approved agencies:

a) JEVIC UK LTD.  
Unit 6D, Lineside Industrial Estate,  
Arndale Road, Littlehampton,  
West Sussex, BN17 7HD  
United Kingdom.  
Tel: UK +44 (0) 1903 716058  
Tel: Malta +356 3550 5155  
Fax: +44 (0) 1483-331701  
Website: [www.jevic.co.uk](http://www.jevic.co.uk)  
Email: [info@jevic.co.uk](mailto:info@jevic.co.uk)  
Skype: [jevicuk](https://www.skype.com/name/jevicuk)

b) CAR-PASS, Belgium  
CAR-PASS v.z.w.  
Woluwedal 46/2  
1200 Brussels  
Tel: 0032 27735056  
Email: [info@car-pass.be](mailto:info@car-pass.be)

or

- ii) Present an original valid roadworthiness certificate (VRT) issued in another Member State and showing the latest odometer reading by any approved entity as shown below:  
VOSA UK (Vehicle and Operator Services Agency) or ANY Vehicle Road Worthiness Testing/Inspection Station (VRT) issuing Odometer Certificates within the European Union;

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- Notice of Arrival – This must be original and rubber stamped by the shipper and in the name of the person on whom the vehicle will be registered. If a person imported the vehicle in another person’s name he/she must present a declaration at the Land Transport Directorate confirming that the vehicle was brought into Malta for the sole use of the other person. The declaration has to be signed by both parties
- Foreign Plates
- Valid insurance policy certificate, starting from date of registration (however owner must have the vehicle insured whilst in use for VRT and Inspection)
- VRT passed certificate (**NOTE:** The VRT certificate is not required if the vehicle is less than 4 years old from date of registration)
- Board resolution by company secretary if the vehicle will be licensed on behalf of a company
- Payment as follows: €55 Inspection fee, €15 Registration fee (over the counter)/€10 Registration fee (Online registration), Registration Tax, Annual Circulation Fee, Plates and the administrative fine of €30 per day where applicable.

5.2 In the case of **Used Goods Carrying Vehicles (Category N1, N2 and N3)**, the above documents are also required and together with the below requirements. (The odometer certificate does not apply for such vehicles)

- If the Euro emission levels on the foreign registration certificate are not clearly defined, then the importer must supply a **declaration from the Manufacturer**, indicating the Euro Type for the Used N1 category vehicle.

5.3 In the case of Used **Motorcycles and ATV’s** the same documents as for Private vehicles are required, except for the VRT and odometer certification which are not required for a Motorcycle.

**Clients whose vehicles have not been supplied for more than 6 months from date of first entry into service or have not travelled more than 6,000 km must supply an invoice issued by the manufacturer or by an authorized agent of the manufacturer showing the cost of the vehicle and in the case of a goods vehicle or an off road vehicle the engine capacity and gross vehicle weight, and the other documents showing the CIF (Cost Insurance and Freight) value. (Motor Vehicle Registration and Licensing Act, Cap 368, Article 9).**

<b>6 USED VEHICLES imported from NON - EU Countries</b>
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6.1 Used vehicles coming from a Non EU Country and having a vehicle age exceeding five (5) years must pay a minimum tax as stipulated in paragraph 12.4. For registration tax purposes, the following countries are considered as EU countries and therefore the minimum tax does not apply:

- The Channel Islands (including Guernsey and Jersey)
- The Isle of Man,

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- Monaco,
- Andorra and
- San Marino

6.2 In the case of Used **Private (M1) vehicles** imported from Non EU countries the Registration Value will be based on the Authority's website. Vehicles brought over from Japan by licensed motor car dealers **will not** be required to be verified at the Technical Unit. All other vehicles coming from Non EU countries shall be verified at the Technical Unit.

The same documents as for New Private (M1) vehicles brought from EU countries are required together with:

- Customs Inspection Form (VEH 05) for vehicles coming from Non-EU countries
- Single Vehicle Type Approval (SVA)
- Odometer Certificate – only vehicles coming from Japan and Singapore

The CO<sub>2</sub> of the vehicle will be calculated in accordance with the methodology between Transport Malta and Vehicle Certification Agency (VCA).

6.3 In the case of Used **Goods Carrying Vehicles, Motorcycles and ATV's** coming from Non EU Countries, these will be required to be verified at the Authorities Technical Unit.

The same documents as for Private (M1) vehicles imported from EU countries are required together with:

- Customs Inspection Form (VEH 05) for vehicles coming from Non-EU countries
- Odometer Certificate for goods carrying vehicles not exceeding 3500kg
- In the case of Good Carrying Vehicles, if the Foreign Registration Certificate (Log Book) does not show the Euro emission level of the vehicle then the importer must supply a declaration from the manufacturer indicating the EURO emission level of such vehicle.

6.4 In the case of Motorcycles and ATV's, the same documents as for Private vehicles are required, except for the odometer certificate and SVA for both vehicles and the VRT for motorcycles.

***Prior to registration, all ATV's will be inspected by the Authorities Technical Unit to confirm if the vehicle may be used on the road.***

***Persons whose vehicles have not been supplied for more than 6 months from date of first entry into service or have not travelled more than 6,000 km must supply an invoice issued by the manufacturer or by an authorized agent of the manufacturer showing the cost of the vehicle and in the case of a goods vehicle or an off road vehicle***

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*the engine capacity and gross vehicle weight, and the other documents showing the CIF value. (Motor Vehicles Registration and Licensing Act, Cap 368 Article 9).*

<b>7 Classic, Vintage or Veteran Vehicles for Private Use</b>
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- 7.1 Persons bringing or importing a Classic, Vintage or Veteran vehicle for private use (vehicles with a year of manufacture of over 30 years) have to present application forms VEH 15, and VEH 15A and the vehicle's photos at the Land Transport Directorate prior to registration. The application forms and photos shall be handed in at the Directorate within 30 days from the date of arrival of the vehicle into Malta. The vehicle shall be certified Authentic by a Vintage Committee appointed by Transport Malta.
- 7.2 In the case of **Passenger Vehicles** (Category M vehicles for private use) or **Goods Carrying Vehicles** (Category N1, N2 and N3 for private use), the following documents must be presented:
- Deposit form VEH 03
  - Duly filled Application Forms, VEH 01 and VEH 02 for individuals and VEH 25 for motor car dealers, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt)
  - Original Foreign Registration Certificate (logbook) signed by the seller and the new buyer. (In the absence of any signatures by the buyer or the seller on the Foreign Registration Certificate (log book), the buyer must provide either to the Authority either a private contract of sale between both parties or the form VEH 50). These must always be witnessed.
  - Invoice
  - Original Notice of arrival
  - Foreign Plates
  - Valid insurance policy certificate, starting from date of registration (however owner must have the vehicle insured whilst in use for VRT)
  - VRT passed certificate
  - Board resolution by company secretary if the vehicle will be licensed on behalf of a company
  - Payment as follows: €55 Inspection fee, €15 Registration fee, Registration Tax (no registration tax is applicable for vehicles over 50 years of age), Annual Administrative fee of €8.00, Plates and the administrative fine of €30 per day where applicable
- 7.3 In the case of **Motorcycles for private use**, the same documents listed above are required, except for the VRT.

***All the above documents must be submitted. Failure to present any of the above documents at initiation stage will require individuals to start from scratch.***

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### **8 Trailers**

- 8.1 All trailers must be registered with the Authority.
- 8.2 In the case of a NEW or USED trailer, the following documents must be presented:
- Duly filled Application Form VEH 01, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt)
  - Invoice
  - Copy of ID card of purchaser (front only)
  - Board resolution if the vehicle will be licensed on behalf of an organisation
  - **New trailers** manufactured after the 29<sup>th</sup> October 2011 will be required to have a Certificate of Conformity
  - **Used trailers** will require a documentation with Manufacturer specifications, i.e.: VOSA Plating Certificate
  - Pay charges: €15 Registration fee, Plates

### **9 Fork Lifters or Other Machinery**

- 9.1 Fork lifters or any other machinery to be used on the road must be registered with the Authority.
- 9.2 In the case of a NEW or USED Fork Lifters or Other Machinery, the following documents must be presented:
- Deposit Form VEH 03
  - Duly filled Application Forms, VEH 01 and VEH 02, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt)
  - Invoice
  - Freight note and Marine Insurance (if applicable)
  - Valid insurance policy
  - Customs Inspection Form VEH 04 or VEH 05 for vehicles coming from Non-EU
  - Catalogue
  - Board Resolution if the vehicle will be licensed on behalf of an Organisation

New non-road mobile machinery such as Fork lifters, Excavators or any other non road mobile Machinery require a Compliance Certificate in line with the Machinery **Directive 97/68/EC as amended by Directives 2004/26/E and Directive 2006/105/EC; and Directive 2002/88/EC.**

**Used Fork lifters or any other Machinery** require a Declaration by the Seller that the vehicle was in use before.

The payment of an administration fee of **€55** for the Inspection made by the Technical Unit, €15 Registration fee, an annual circulation fee, plates fee and the administration fee of €30 per day will be applicable.

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### 10 Registration of a Vehicle used for racing activities

10.1 **A vehicle used for racing activities means a motor** vehicle to be used only in areas which are exclusively reserved for such competitive events. All such vehicles must be registered with the Authority for Transport in Malta.

10.2 In the case of a NEW or USED Racing Vehicle, the following documents must be presented:

- Deposit Form VEH 03
- Duly filled Application Forms, VEH 01 and VEH 23, downloaded from website [www.transport.gov.mt](http://www.transport.gov.mt)
- Invoice
- Freight note and Marine Insurance (if applicable)
- In the case of **NEW** vehicles: **NO** Certificate of Conformity will be required for registration purposes (**However**, if in the future, the vehicle is converted to be used as a normal private vehicle this certificate must be presented during the conversion)
- Customs Inspection Form VEH04 (for **New Non-EU vehicles**)
- In the case of **USED** vehicles: **NO** Foreign Registration Certificate (log book) will be required if the vehicle was registered as a racing vehicle in the country where the vehicle was registered (**However**, if the vehicle was not used a racing car, a foreign registration certificate (log book) must be issued at registration stage)
- Transport Malta's Inspection Form (for **Used EU vehicles**)
- Customs Inspection Form VEH 05 (for **Used Non-EU vehicles**)
- Copy of ID card (front only)
- Board Resolution if the vehicle will be licensed on behalf of an Organisation
- No Registration Tax will be due since the registration tax rate is at 0%
- Payment of: €15 Administration Registration fee, €55 Inspection fee (for vehicles coming from EU countries), €30 per day where applicable.

### 10.3 Conditions of Applicability

- The process will end at the registration stage. **NO** Licensing, Registration Certificate or Number Plates shall be printed or issued to the owner of the vehicle.
- The vehicle will only be used or driven at organised racing events having the necessary licence/s from the competent authority / authorities.
- The vehicle must be transported/hailed to and from the said racing events. At no time can the vehicle be driven on public roads unless in the course of an authorised racing event as indicated above. This in breach of Regulation 3(3) of the Clamping and Removal of Motor Vehicles and Encumbering Objects Regulations (S.L. 65.13) **"the Authority may also clamp, take possession of,**

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**remove and store motor vehicles which are on the road in breach of the Motor Vehicles Registration and Licensing Act and any regulations made there under.”**

- Breaching any of the terms and conditions of registration will automatically lead to legal action being instituted against the owner of the vehicle in terms of the Motor Vehicle Registration and Licensing Registration Tax Act (Cap 368), Article 21(1).

### 11 Exemption from Vehicle Registration Tax during a Transfer of Residence

11.1 **Transfer of Residence** means the actual transfer of a person’s habitual residence to the new place indicated as being that of resettlement; and

**Habitual Residence** means the place where the person concerned has established, and intends to maintain, the permanent or habitual centre of his or her interests. The renting of an apartment for a period of less than one year is **not sufficient** evidence of the actual transfer of the habitual residence.

#### 11.2 Application Procedure

The application for exemption (Form VEH 07) which could be downloaded from Transport Malta’s website, [www.transport.gov.mt](http://www.transport.gov.mt) together with all possible documentary evidence, should be presented by hand or mailed to Transport Malta, Land Transport Directorate, Hornworks Ditch, Floriana, before or immediately upon the arrival of the vehicle in Malta.

Transport Malta will not collect any deposit of the applicable registration tax, when an individual will be importing a vehicle from a NON EU country, and who will be applying for the Transfer of Residence. Transport Malta will issue the Customs release on application to MFEI for the exemption of the said registration tax. The application will then be forwarded to the Ministry responsible for Finance for its consideration and decision. No communication between applicant and the Ministry responsible for Finance is necessary throughout the whole process. The Ministry of Finance will reply to the applicant within 90 days from date of application.

#### 11.3 Processing Fee

A processing fee of €100, payable to Transport Malta on account of Government, shall be paid by an applicant whose application is upheld. The registration value applicable of that vehicle and the registration tax to be paid thereon (if the application is rejected) shall be those applicable on the date when the application for exemption is received by the Ministry for Finance.

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**12 Registration Tax Rates for New and Used M1 - Private Vehicles.**

12.1 The following Registration Tax Rates shall be paid upon the registration of M1 motor vehicles registered after the 9<sup>th</sup> April 2013 and thereafter (including electric, hybrid electric vehicles). The registration tax is calculated on the Euro Standard, CO<sub>2</sub>, Particulate Matter (Diesel engines only) and Length.

<b>Petrol-engine</b>				
<b>CO<sub>2</sub></b>	<b>Latest Euro Standard</b>	<b>Latest Euro Standard minus 1</b>	<b>Latest Euro Standard minus 2</b>	<b>Latest Euro Standard minus 3 and Older</b>
0g/km - 100g/km	CO <sub>2</sub> x RV x 0.07%	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.20%	CO <sub>2</sub> x RV x 0.23%
101g/km - 130g/km	CO <sub>2</sub> x RV x 0.09%	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.26%
131g/km - 140g/km	CO <sub>2</sub> x RV x 0.10%	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.30%
141g/km - 150g/km	CO <sub>2</sub> x RV x 0.11%	CO <sub>2</sub> x RV x 0.22%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.33%
151g/km - 180g/km	CO <sub>2</sub> x RV x 0.16%	CO <sub>2</sub> x RV x 0.24%	CO <sub>2</sub> x RV x 0.32%	CO <sub>2</sub> x RV x 0.37%
181g/km - 220g/km	CO <sub>2</sub> x RV x 0.18%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.35%	CO <sub>2</sub> x RV x 0.40%
221g/km - 250g/km	CO <sub>2</sub> x RV x 0.21%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.38%	CO <sub>2</sub> x RV x 0.44%
More than 250g/km	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.31%	CO <sub>2</sub> x RV x 0.41%	CO <sub>2</sub> x RV x 0.47%

<b>Diesel-engine with particulate matter of 0g/km up to and including 0.005g/km</b>				
<b>CO<sub>2</sub></b>	<b>Latest Euro Standard</b>	<b>Latest Euro Standard minus 1</b>	<b>Latest Euro Standard minus 2</b>	<b>Latest Euro Standard minus 3 and older</b>
0g/km - 100g/km	CO <sub>2</sub> x RV x 0.07%	CO <sub>2</sub> x RV x 0.15%	CO <sub>2</sub> x RV x 0.20%	CO <sub>2</sub> x RV x 0.23%
101g/km - 130g/km	CO <sub>2</sub> x RV x 0.09%	CO <sub>2</sub> x RV x 0.17%	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.26%
131g/km - 140g/km	CO <sub>2</sub> x RV x 0.10%	CO <sub>2</sub> x RV x 0.19%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.30%
141g/km - 150g/km	CO <sub>2</sub> x RV x 0.11%	CO <sub>2</sub> x RV x 0.22%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.33%
151g/km - 180g/km	CO <sub>2</sub> x RV x 0.16%	CO <sub>2</sub> x RV x 0.24%	CO <sub>2</sub> x RV x 0.32%	CO <sub>2</sub> x RV x 0.37%
181g/km - 220g/km	CO <sub>2</sub> x RV x 0.18%	CO <sub>2</sub> x RV x 0.26%	CO <sub>2</sub> x RV x 0.35%	CO <sub>2</sub> x RV x 0.40%
221g/km - 250g/km	CO <sub>2</sub> x RV x 0.21%	CO <sub>2</sub> x RV x 0.29%	CO <sub>2</sub> x RV x 0.38%	CO <sub>2</sub> x RV x 0.44%
More than 250g/km	CO <sub>2</sub> x RV x 0.23%	CO <sub>2</sub> x RV x 0.31%	CO <sub>2</sub> x RV x 0.41%	CO <sub>2</sub> x RV x 0.47%

<b>Diesel-engined with particulate matter of over 0.005g/km</b>				
<b>CO<sub>2</sub></b>	<b>Latest Euro Standard</b>	<b>Latest Euro Standard minus 1</b>	<b>Latest Euro Standard minus 2</b>	<b>Latest Euro Standard Minus 3 and older</b>
0g/km - 100g/km	-	CO <sub>2</sub> x RV x 0.21%	CO <sub>2</sub> x RV x 0.32%	CO <sub>2</sub> x RV x 0.37%
101g/km - 130g/km	-	CO <sub>2</sub> x RV x 0.24%	CO <sub>2</sub> x RV x 0.36%	CO <sub>2</sub> x RV x 0.42%
131g/km - 140g/km	-	CO <sub>2</sub> x RV x 0.27%	CO <sub>2</sub> x RV x 0.41%	CO <sub>2</sub> x RV x 0.47%
141g/km - 150g/km	-	CO <sub>2</sub> x RV x 0.31%	CO <sub>2</sub> x RV x 0.45%	CO <sub>2</sub> x RV x 0.53%
151g/km - 180g/km	-	CO <sub>2</sub> x RV x 0.33%	CO <sub>2</sub> x RV x 0.51%	CO <sub>2</sub> x RV x 0.60%
181g/km - 220g/km	-	CO <sub>2</sub> x RV x 0.36%	CO <sub>2</sub> x RV x 0.56%	CO <sub>2</sub> x RV x 0.65%
221g/km - 250g/km	-	CO <sub>2</sub> x RV x 0.40%	CO <sub>2</sub> x RV x 0.60%	CO <sub>2</sub> x RV x 0.70%

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More than 250g/km	-	CO <sub>2</sub> x RV x 0.43%	CO <sub>2</sub> x RV x 0.65%	CO <sub>2</sub> x RV x 0.75%
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**12.2 Length**

Length	Rate
0 up to and including 3450mm	Length x 0.0020% x RV
More than 3450mm up to and including 3640mm	Length x 0.0022% x RV
More than 3640mm up to and including 3770mm	Length x 0.0024% x RV
More than 3770mm up to and including 4030mm	Length x 0.0026% x RV
More than 4030mm up to and including 4370mm	Length x 0.0028% x RV
More than 4370mm up to and including 4570mm	Length x 0.0030% x RV
More than 4570mm up to and including 4770mm	Length x 0.0032% x RV
More than 4770mm	Length x 0.0034% x RV

**12.3 Euro Standard for M1 vehicles**
**12.3.1 New Vehicles**

Only vehicles with Euro 5b or 6b or higher emission levels may be registered. The Certificate of Conformity available to the agent/dealer identifies the Euro standard of a vehicle.

**12.3.2 Imported used vehicles from EU countries**

All Euro standards may be registered. The Euro standard may be available on the foreign log book of the vehicle. Otherwise the following table is used:

Category	Latest Euro Standard minus 3	Latest Euro Standard minus 2	Latest Euro Standard minus 1	Latest Euro Standard
	<b>Euro 3</b>	<b>Euro 4</b>	<b>Euro 5a/6a</b>	<b>Euro 5b/6b</b>
<b>M1</b>	Pre 2006	2006 2010	2011 to 2012	2013 onwards

**12.3.3 Imported used vehicles from outside EU**

No Euro Standard is available. All ages may be registered. The following table is used to approximate Euro standard of these vehicles:

Category	Euro 3	Euro 4	Euro 5a/ Euro 6a	Euro 5b Euro 6b
M1	Pre 2006	2006 to 2010	From 2011-2012	From 2013 onwards

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**12.4 Minimum Tax (*The vehicle's age is the age of a vehicle from year of manufacture*)**

Minimum tax applies to used M1 (including autogas, electric, and hybrid electric motor vehicles) and quadricycles imported from Non-EU countries excluding: The Channel Islands (Guernsey and Jersey), The Isle of Man, Monaco, Andorra, or San Marino, and which have a vehicle age in excess of five (5) years.

Year	0	1	2	3	4	5	6	7
0g/km - 100g/km	-	-	-	-	-	800	900	1000
101g/km - 130g/km	-	-	-	-	-	1000	1100	1200
131g/km - 140g/km	-	-	-	-	-	1200	1300	1400
141g/km - 150g/km	-	-	-	-	-	3500	3920	4390
151g/km - 180g/km	-	-	-	-	-	4000	4480	5018
181g/km - 220g/km	-	-	-	-	-	7000	7840	8781
221g/km - 250g/km	-	-	-	-	-	12000	13440	15053
More than 250g/km	-	-	-	-	-	13500	15120	16934

Year	8	9	10	11	12	13	14+
0g/km - 100g/km	2107	2360	2644	2961	3316	3714	4160
101g/km - 130g/km	2529	2832	3172	3553	3979	4457	4992
131g/km - 140g/km	2810	3147	3525	3948	4421	4952	5546
141g/km - 150g/km	4917	5507	6168	6908	7737	8666	9706
151g/km - 180g/km	5620	6294	7049	7895	8843	9904	11092
181g/km - 220g/km	9834	11015	12336	13817	15475	17332	19412
221g/km - 250g/km	16859	18882	21148	23686	26528	29712	33277
More than 250g/km	18967	21243	23792	26647	29844	33426	37437

**13 TAX RATE FORMULA**

13.1 Following the application of the relevant tables 12.1 and 12.2, the total amount of the registration tax shall be equal to the sum total of the CO<sub>2</sub> value (g/km) multiplied by the registration value (RV) multiplied by the indicated % value, and the total of the length (mm) multiplied by the registration value (RV) multiplied by the indicated % value:

$$(RV \times CO_2 \times \%) + (RV \times \text{length (mm)} \times \%)$$

RV	CO <sub>2</sub>	%	+	RV	Length	%

13.2 Where the CO<sub>2</sub> value has not been provided to the Authority by the motor vehicle owner, the Authority shall apply the rate exceeding 251g/km.

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13.3 Where the particulate matter value in respect of M1 diesel-engined vehicles fitted with a Euro 3 or Euro 4 or Euro 5 standard engine is not provided to the Authority by the motor vehicle owner, the Authority shall apply the rate of 0.05g/km in respect of vehicles manufactured between 2001 and 2005 with a Euro 3 engine, the rate of 0.025g/km in respect of vehicles with a Euro 4 engine with a year of manufacture between 2006 and 2010, and the rate of 0.005g/km in respect of vehicles with a Euro 5 engine with a year of manufacture from 2011 and thereafter.

13.4 Where, on the application of paragraph 13.1 above, the amount of tax on the registration of a used M1 motor vehicle imported from a third country is less than the minimum applicable to that motor vehicle, the amount of tax due on the registration of that vehicle shall be the minimum applicable to that vehicle as established in the table 12.4 bearing the heading "Minimum Tax applicable to used M1 motor vehicles imported from a third country.

### **13.5 Euro Standard**

Where an importer or dealer or owner of a motor vehicle intends to change the engine of a motor vehicle prior to its registration with the Authority, he shall inform the Authority in writing. The importer or dealer or owner of a motor vehicle must provide a certificate as approved by an accredited technical service, that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent Euro standard. The registration tax rates shall be equivalent to those under the different Euro standards and according to the new emission level.

### **13.6 Hybrid vehicles**

The rate of registration tax payable on hybrid vehicles shall be based on the tables for M1 motor vehicles but the CO<sub>2</sub> value as provided in the Certificate of Conformity shall be reduced by 30%.

### **13.7 Conversions to Autogas**

Category M1 passenger vehicles with up to eight passenger seats besides the driver's seat that are either converted, or run with Autogas will have their CO<sub>2</sub> emission levels reduced by 10%. This will:

- a) Reduce the registration tax for vehicles registered as of 1<sup>st</sup> January 2013; and
- b) Reduce the annual circulation licence fee as of 1<sup>st</sup> January 2013 for vehicles licensed after January 2009, and converted to Autogas after 1<sup>st</sup> January 2013.

An Autogas vehicle means a vehicle equipped with an autogas fuelling system. The CO<sub>2</sub> emission levels of Autogas vehicles shall be either:

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- a) Those submitted by the manufacturer of the vehicle or by an approved accredited technical service in respect of vehicles which run solely on Autogas or vehicles which run on both Autogas and petrol or diesel, or
- b) Where no emission are submitted by a vehicle's manufacturer or by an approved accredited technical service, in terms of paragraph (a) or where a vehicle has been converted to run on Autogas and no emissions are submitted, the CO<sub>2</sub> emission of the said vehicle shall be automatically reduced by 10%.

Hence, Transport Malta will use this value to calculate the applicable annual circulation licence fee or registration tax as applicable

**14. Registration Tax for New and Used Goods Carrying Vehicles (N1, N2, N3), Special Purpose, Tractor Units and Light Weight Three-Wheeled vehicles having the characteristic of a motor vehicle**

As of 1<sup>st</sup> January 2011, the registration tax for goods carrying vehicles, special purpose vehicles, tractor units and light weight three-wheeled vehicles will be calculated according to the Euro Standard, the maximum authorized mass, engine capacity and mileage depreciation.

- 14.1 For the purpose of registration tax, where a vehicle used for the transport of goods (N1, N2 and N3), or a Special Purpose vehicle or a Tractor Unit or Light Weight Three-Wheeled vehicle, whose year of manufacture falls under any of the following year of manufacture, is not accompanied by a certificate showing the emission levels equivalent to Euro Standards, the registration tax rates to be paid thereon shall be equivalent to those under the different Euro Standards:

**Euro Standard Table for Registration Purposes valid as of 1<sup>st</sup> January 2016**

Category		Reference Mass/Mass in Service (kg)	Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI	Latest Euro Standard
N1	Max Authorised Mass/ GVW 0 - 3,500 Kg	Class 1 (0 - 1305kg)	Pre 2006	2006-2010	2011-2016	2015 onwards	Euro 6
		Class 2 (1306 - 1760kg)	Pre 2006	2006-2011	2012-2016	2013-2017	Euro 5/ 6
		Class 3 (1761 - 2610kg)	Pre 2006	2006-2011	2012-2016	2013-2107	Euro 5/6

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N2	Max Authorised Mass 3,500 - 12,000Kg			Pre 2006	2006- 2008	2009- 2013	2014o nward s	<b>Euro 6</b>
N3	Max Authorised mass 12,001Kg >			Pre 2006	2006- 2008	2009- 2013	2014o nward s	<b>Euro 6</b>

The Registration Tax must always be calculated on the Maximum Authorised Mass.

14.2 If a used N1 vehicle does not have any documentation regarding the emission level, i.e.(Euro 5) the registration tax will be calculated on the **Latest Euro Standard -1** as indicated in the table below:

**Euro Standard Table for Registration Purposes as of 1st January 2016**

Category		Reference Mass/Mass in Service (kg)	Up to Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/VI	Latest Euro standard
N1	Max Authorised 0 - 3,500 Kg Mass	Class 1 ( 0 - 1305kg)	2000 - 2005	2006- 2010	2011- 2014	2015 onwards	Euro 6
		Class 2 (1306 - 1760kg)	2000 - 2005	2006- 2011	2012- 2016	2013 - 2017	Euro 5/6
		Class 3 (1761 - 2610kg)	2000 - 2005	2006- 2011	2012- 2016	2013 - 2017	Euro 5/6
N2	Max Authorised Mass3,501 - 12,000		2000 - 2005	2006- 2008	2009 - 2013	2014 onwards	Euro6
N3	Max Authorised mass12,001 >		2000 - 2005	2006- 2008	2009 - 2013	2014 onwards	Euro6

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**14.3 Registration Tax Rates for N1, N2 and N3 vehicles, Special Purpose Vehicles, Tractor Units and Light Weight Three-Wheeled Vehicles as of 4<sup>th</sup> March 2013**

**N1 vehicles, Special Purpose Vehicles, Tractor Units and Light Weight Three-Wheeled Vehicles**

<b>Latest Euro Standard</b>	
Vehicles with a maximum authorized mass of up to 1,305 kg	$\text{Kg} \times 0.35 + \text{cc} \times 0.39 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 0.39 + \text{cc} \times 0.43 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 0.43 + \text{cc} \times 0.48 \times \text{€}1$

<b>Latest Euro Standard -1</b>	
Vehicles with a maximum authorized mass of up to 1,305 kg	$\text{Kg} \times 1.00 + \text{cc} \times 1.10 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 1.10 + \text{cc} \times 1.20 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 1.20 + \text{cc} \times 1.30 \times \text{€}1$

<b>Latest Euro Standard -2</b>	
Vehicles with a maximum authorized mass of up to 1,305 kg	$\text{Kg} \times 6.00 + \text{cc} \times 6.00 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 7.00 + \text{cc} \times 7.00 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 8.00 + \text{cc} \times 8.00 \times \text{€}1$

<b>Latest Euro Standard -3 and older</b>	
Vehicles with a maximum authorized mass of up to 1,305 kg	$\text{Kg} \times 25.00 + \text{cc} \times 25.00 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,305 kg up to 1,760 kg	$\text{Kg} \times 27.00 + \text{cc} \times 27.00 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 1,760 kg up to 3,500 kg	$\text{Kg} \times 30.00 + \text{cc} \times 30.00 \times \text{€}1$

**N2 vehicles, Special Purpose vehicles, Tractor Units and Light Weight Three-Wheeled Vehicles**

<b>Latest Euro Standard and Latest Euro Standard -1</b>	
Vehicles with a maximum authorized mass exceeding 3,500 kg up to 12,000 kg	0
<b>Latest Euro Standard -2</b>	
Vehicles with a maximum authorized mass exceeding 3,500 kg up to 12,000 kg	$\text{Kg} \times 5.00 + \text{cc} \times 7.00 \times \text{€}1$
<b>Latest Euro Standard -3 and older</b>	

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Vehicles with a maximum authorized mass exceeding 3,500 kg up to 12,000 kg	$\text{Kg} \times 12.00 + \text{cc} \times 15.00 \times \text{€}1$
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**N3 vehicles, Special Purpose Vehicles, Tractor Units and Light Weight Three-Wheeled Vehicles**

<b>Latest Euro Standard and latest Euro Standard -1</b>	
Vehicles with a maximum authorized mass exceeding to 12,000 kg	0

<b>Latest Euro Standard -2</b>	
Vehicles with a maximum authorized mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 2.10 + \text{cc} \times 2.50 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 25,000 kg	$\text{Kg} \times 2.70 + \text{cc} \times 3.50 \times \text{€}1$

<b>Latest Euro Standard -3 and older</b>	
Vehicles with a maximum authorized mass exceeding 12,000 kg up to 25,000 kg	$\text{Kg} \times 9.00 + \text{cc} \times 12.00 \times \text{€}1$
Vehicles with a maximum authorized mass exceeding 25,000 kg	$\text{Kg} \times 10.00 + \text{cc} \times 13.00 \times \text{€}1$

**14.4 Depreciation for used vehicles according to the date of registration**

Year	Annual Depreciation	Total Depreciation
0	12%	12%
1	14%	26%
2	19%	45%
3	5%	50%
4 onwards	5%	55%
5	5%	60%
6	5%	65%
7	5%	70%
8	5%	75%
9	5%	80%
10	5%	85%
11	5%	90%
12	5%	95%
13 onwards	N/A	95%

The depreciation formula for N1, N 2, N3 vehicles does not apply for **NEW Un-Registered** vehicles. Therefore, an unregistered vehicle does not have depreciation.

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**14.5 Classification of N1 (Goods carrying vehicles) for registration tax purposes**

- a) Where a vehicle that was manufactured as an M1 (passenger vehicle) is presented for registration as, or has been converted to, an N1 (goods carrying vehicle) or
- b) Where a vehicle that was manufactured as an N1 vehicle with three or less seats is presented for registration as, or has been converted into an N1 vehicle having more than three seats after the date of manufacture or
- c) Where a vehicle was manufactured as an N1 vehicle with more than three seats, and which vehicle model is also manufactured as an M1 vehicle, and such vehicle is included in a list published by the Authority from time to time in the Government Gazette:

The Authority shall

- i. For registration tax purposes apply the rates applicable to an M1 (passenger vehicle) and
- ii. Apply the circulation licence fee payable on that vehicle to an M1 (passenger vehicle).

14.6 In establishing whether a vehicle was manufactured as an N1 or M1 vehicle, the Authority may ask the person presenting the vehicle for registration for a copy of the Certificate of Conformity, or a declaration from the manufacturer to confirm whether the vehicle was manufactured as an N1 or M1 vehicle, the number of seats at manufacturing stage.

**14.7 Tax rate formula:**

$$\text{Registration Tax for NEW Vehicles} = (\text{Kg} \times \text{Y}) + (\text{cc} \times \text{Y}) \times \text{€1}$$

$$\text{Registration Tax for USED Vehicles} = \{[(\text{kg} \times \text{Y}) + (\text{cc} \times \text{Y})] \times \text{€1}\} \times \{100\% - [\text{Y}\% \text{ of total annual depreciation} + 0.5\% \text{ for each } 10,000\text{kms}]\}$$

Following the application of the relevant tables under the heading, the total amount of the registration tax shall be equal to the sum total of the maximum authorized mass (kg) of a motor vehicle multiplied by the factor indicated plus the cubic capacity (cc) of the engine of a motor vehicle multiplied by the factor indicated multiplied by €1, multiplied by the difference between 100% and the aggregate percentage consisting of the percentage of the total annual depreciation as specified in the table hereunder plus 0.5% for each 10,000kms showing on a vehicle's odometer:

Provided that the maximum depreciated value of a motor vehicle in this category shall not exceed 95%, and once this value is reached there shall be no further reductions.

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Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service established within a Member State that the engine of that particular vehicle meets lower emissions despite the vehicle's year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent Euro Standard.

For registration tax purpose, the mileage shall always be calculated in Kilometres. The equation to convert from Miles to Kilometres is:

$$\text{Miles} \times 1.60934 = \text{Kilometres}$$

**Examples:**

The following are two examples on how to apply the formula by integrating the values from the tables:

**Example 1:**

**New Vehicle**

Year of Manufacture 2012 (Euro 5)  
 Maximum Authorised Mass: 3,400kg (N1)  
 Reference Mass: 1200kg (Class 1)  
 Engine Capacity: 2,400cc

$$1. \quad (\text{Kg} \times 0.50) + (\text{CC} \times 0.55) \times \text{€}1$$

$$(3400 \times 0.50) + (2400 \times 0.55) \times \text{€}1$$

$$(1700 + 1320) \times \text{€}1 = \text{€ } 3,020$$

**Example 2**

**Used vehicle**

Year of Manufacture 2003 (Euro 3)  
 Maximum Authorised Mass 7800kg (N2)  
 Engine Capacity 2188cc  
 Mileage 152,000km  
 Depreciation 80%

$$1. \quad (\text{Kg} \times 5.00) + (\text{CC} \times 7.00) \times \text{€}1$$

$$(7800 \times 5.00) + (2188 \times 7.00) \times \text{€}1$$

$$(39,000 + 15,316) \times \text{€}1 = \text{€}54,316$$

$$0.5\% \text{ for each } 10,000\text{km}$$

$$10,000 = 0.5$$

$$152,000 = ?$$

$$152000 \times 0.5 \div 10000 = \text{7.6\%}$$

$$\text{Depreciation } 80\% = \text{€}54,316 \times \{100\% - [80\% + 7.6\%]\}$$

$$\{100\% - [80\% + 7.6\%]\} = 100\% - 87.6 = 12.4\%$$

$$\text{Reg tax due} = \text{€}54,316 \times 12.4\% = \text{€}6,735.18$$

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**14.8 Rates for Category B: Electric, Hybrid N1, N2, N3 vehicles, Special Purpose vehicles and Tractor Units**

1. battery driven electric vehicles	<b>0%</b>
2. petrol (or diesel) electric hybrid vehicles	<b>0%</b>

<b>15 Registration Tax for New and Used Passenger Transport Vehicles (M2 and M3), including Trackless Trains and Amphibious Motor Vehicles, Tail Lift Vans</b>
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As of 1<sup>st</sup> January 2011, the registration tax for Passenger Transport Vehicles (M2 and M3), including Trackless Trains, Amphibious Motor Vehicles, Tail Lift Vans, is calculated according to the Euro Standard, the maximum authorised mass, engine capacity and depreciation.

15.1 Each passenger transport vehicle licensed to carry passengers for hire and reward by the Authority and included in the Road Passenger Transport Register shall be issued with a passenger transport vehicle licence certifying that the public passenger transport vehicle is authorised to carry passengers for hire or reward and is included in the Road passenger Transport Register. Such passenger transport vehicle licence shall be issued by the Authority, subject to the payment of the fee stipulated in Legal Notice 432 of 2012. The entry fee due have to be paid upon registration of the vehicle.

Provided that coaches, tail lift vans which are NEW motor vehicles, vintage buses and trackless trains shall be exempt from the entry fee irrespective of the number of passengers which they can carry.

15.2 **New M2 and M3** (Passenger Transport Vehicles) shall be accompanied by a Certificate of Conformity / EC type Approval Certificate issued in terms of **Directive 70/156/EEC** or a declaration issued by the manufacturer in the country of origin of the vehicle, stating that the vehicle conforms to all the technical requirements of all the separate Directives listed in Annex IV of **Directive 70/156/EEC** as amended.

15.3 Additional documents required to register a Passenger Transport Vehicle and which need to be approved by the Manager, Road Transport Services Licensing Unit, and the Manager, Technical Unit are:

- VEH 30 – Declaration of Compliance for Passenger Transport Vehicles;
- CPOL-A3 – Registration of Additional Vehicles under Carriage of Passengers Operator Licence

15.4 For the purpose of registration tax, where an M2 and M3 vehicles, whose year of manufacture falls under any of the following years of manufacture, is not accompanied by a certificate showing the emission levels equivalent to Euro Standards, the registration tax rates to be paid thereon shall be equivalent to those under the following different Euro Standards:

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**Euro Standard Table for Registration Purposes**

Category	Euro 2/II	Euro 3/III	Euro 4/IV	Euro 5/V	Euro 6/V I Latest Euro Standard
<b>M 2</b>	2000	2001-2005	2006-2008	2009 - 2013	2014 onwards
<b>M 3</b>	2000	2001-2005	2006-2008	2009 - 2013	2014 onwards

15.5 **Registration tax Rates:** M2 and M3 Motor Vehicles, including Trackless Trains and Amphibious Motor Vehicles:

	Latest Euro Standard -3 and older	Latest Euro Standard -2	Latest Euro Standard -1 and Latest Euro Standard
<b>M2</b>	Kg x 12.00 + cc x 15.00 x €1	Kg x 1.50 + cc x 2.40 x €1	0
<b>M3</b>	Kg x 10.00 + cc x 12.00 x €1	Kg x 2.20 + cc x 2.60 x €1	0

15.6 **Depreciation according to the date of Registration**

Year	Annual Depreciation	Total Depreciation
0	12%	12%
1	14%	26%
2	19%	45%
3	5%	50%
4 onwards	5%	55%
5	5%	60%
6	5%	65%
7	5%	70%
8	5%	75%
9	5%	80%
10	5%	85%
11	5%	90%
12	5%	95%
13 onwards	N/A	95%

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The depreciation formula for M2 and M3 vehicles does not apply for **NEW UN-Registered** vehicles. Therefore, an unregistered vehicle does not have depreciation.

**15.7 Tax Rate Formula**

In respect of the total amounts of registration tax reached using any of the above formulas, these shall be multiplied by the difference between 100% aggregate percentage consisting of the percentage of the total annual depreciation as specified in the table hereunder plus 0.5% for each 10,000 kms showing on a vehicle’s odometer:

$$\text{Registration Tax for NEW Vehicles} = (\text{kg} \times Y) + (\text{cc} \times Y) \times \text{€1}$$

$$\text{Registration Tax for USED Vehicles} = \{[(\text{kg} \times Y) + (\text{cc} \times Y)] \times \text{€1}\} \times \{100\% - [\text{Y}\% \text{ of total annual depreciation} + 0.5\% \text{ for each } 10,000\text{kms}]\}$$

Provided that the maximum depreciated value of a motor vehicle in this category shall not exceed 95%, and once this value is reached there shall be no further reductions.

Where an importer or dealer or owner of a motor vehicle provides a certificate as approved by an accredited technical service established within a Member State that the engine of that particular vehicle meets lower emissions despite the vehicle’s year of manufacture, that vehicle shall on registration be taxed the rate pertaining to its equivalent Euro Standard.

**16 Registration Tax for New or Used Motorcycles and ATV’s**

Registration Tax to be paid on Motorcycles and ATV’s is calculated upon the engine cubic capacity except for electric motorcycles.

**16.1 New and Used Motorcycles and Motor Tricycles inc Category L5e**

Engine capacity	Rate
Not exceeding 250cc	0%
Exceeding 250cc but not exceeding 500cc	cc x 0.033% x RV
Exceeding 500cc but not exceeding 800cc	cc x 0.034% x RV
Exceeding 800cc	cc x 0.035% x RV
Battery/Electric Motorcycles	0
Category L5e	Kg x 0.35 + cc x 0.39 x €1

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**16.2 Quad Bikes and ATV's**

<b>Engine capacity</b>	<b>Rate</b>
Not exceeding 250cc	cc x 0.085% x RV
Exceeding 250cc but not exceeding 500cc	cc x 0.090% x RV
Exceeding 500cc but not exceeding 800cc	cc x 0.095% x RV
Exceeding 800cc	cc x 0.10% x RV
Battery/Electric Quad Bikes	1.71% x RV

<b>17</b>	<b>Registration Tax for Classic, Vintage or Veteran Vehicles and Motorcycles used for private use</b>
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The following Registration Tax Rates apply to vehicles with an age of 30 years or over from the Year of Manufacture and used for private use. The registration value for such vehicles can only be determined once the vehicle is physically inspected by the vintage vehicle classification committee.

- 17.1 In the case of Category M vehicles for private use, the registration tax is worked by multiplying the estimated value given by Vintage Vehicle Classification Committee appointed by Transport Malta with the percentage rate.

**Private vehicles used for private use with an age of 30 years or over but less than 50 years from Date of Manufacture:**

<b>Engine Capacity</b>	<b>Rate</b>
Not exceeding 1000cc	25.5%
From 1001cc but not exceeding 1300cc	25.5%
From 1301cc but not exceeding 1500cc	26.5%
From 1501cc but not exceeding 1800cc	30%
From 1801cc but not exceeding 2000cc	32.5%
From 2001cc and over	37.5%

**Private vehicles used for private use with an age of 50 years and over from Date of Manufacture:**

Registration Tax Rate	0%
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- 17.2 In the case of Motorcycles for private use, the registration tax is worked by multiplying the estimated valued given by the Vintage Vehicle Classification Committee appointed by Transport Malta by the percentage rate.

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**Motorcycles for private use with an age of 30 years or over but less than 50 years from Date of Manufacture:**

Engine Capacity	Rate
Not exceeding 50cc	14.5%
From 51cc but not exceeding 125cc	14.5%
From 126cc and over	21%

**Motorcycles for private use with an age of 50 years and over from Date of Manufacture:**

Registration Tax Rate	0%
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- 17.3 In the case of Goods Carrying Vehicles for private use, the registration tax is worked by multiplying the estimated valued given by the Vintage Vehicle Classification Committee appointed by Transport Malta by the percentage rate.

**Goods Carrying Vehicles used for private use with an age of 30 years or over but less than 50 years from Date of Manufacture:**

Gross Vehicle Weight	Rate
Not exceeding 3,500kg	28.5%
From 3,501 kg and over	28.5%

**Goods Carrying Vehicles used for private use with an age of 50 years and over from Date of Manufacture:**

Registration Tax Rate	0%
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<b>18 Registration Tax for Other Motor Vehicles</b>
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- 18.1 The following is a list of the Registration Percentage Tax Rates on the Registration Value for other vehicles:

Ambulances, whether new or used	0%
Motor vehicles, Go-Karts, Quad Bikes and Motor Cycles not to be used on the road other than in authorised races only, whether New or Used	0%
Agricultural Tractors	0%
Motor vehicles used within enclosed areas, such as dock areas or airports or seaports	0%
Motor Hearses ( <b>NEW ONLY</b> )	30%
Fork lifters, shovels, Excavators, Road Rollers, Bulldozers, Road Pavers, Road Scarifiers, Rock cutters and Asphalt Finishers whether New or Used	0%
Caravans, or Motor Homes, whether New or Used	50%

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**19 PAYMENTS**

19.1 Payments to be submitted payable to Transport Malta (no open cheques are accepted):

- Registration Tax as per Registration Tax Act
- Administration fee of **€15** for every vehicle to be registered over the counter
- Administration fee of **€10** for every vehicle to be registered on-line
- Administration fee of **€25** for Hire Purchases or Passenger Transport Vehicles
- Administration fee of **€55** for the Inspection made by the Technical Unit
- Plates fees
  - **€70.00** for a pair of non personalised plates
  - **€200.00** for a pair of personalised plates
  - **€35.00** for an additional third plate
  - **€35.00** for one non personalised motorcycle plate
  - **€100.00** for a personalised motorcycle plate
  - **€30.00** per day administrative fine where applicable

19.2 **Payments of VAT:**

All vehicles which are registered but have not been supplied for more than 6 months after the date of first entry into service and/or have not travelled more than 6,000km (both parameters) will pay an 18% VAT on the Invoice value whilst Registration Tax will be levied on the RV (Registration Value) as prescribed in the Online Valuation system.

**Dealers:**

- **New and Used Vehicle from EU** – VAT on Selling Price less Registration Tax paid divided by 118 % and the result multiplied by 18 %.
- **New and Used Vehicles from NON-EU** – VAT on Selling Price less Registration Tax paid divided by 118% and the result multiplied by 18 %. Finally the VAT paid at Customs is deducted from the result.

**Individuals:**

- **New and Used Vehicles from EU** – VAT on CIF value at 18 %.
- **New and Used Vehicles from NON-EU** – VAT on CIF value at 18% less VAT paid at Customs.