

TRANSFER OF RESIDENCE

Application for Exemption from Motor Vehicle Registration Tax

(Documents not in the English language shall be accompanied by an English or Maltese translation)

This application, together with all the relevant documentation, shall be sent by registered mailed or delivered personally within the thirty day period established in the law to: Driver and Vehicle Licensing Unit, Transport Malta, Hornsworks Ditch, Floriana FRN 1221 (opening hours for the public between 07.30 and 12.00 noon).

Applications for exemptions will be processed by the Board appointed by the Minister responsible for finance. The decision of the Board will be published on the Ministry's website: <http://fpmd.finance.gov.mt/tor>

Where an application is upheld, there shall be paid a processing fee of €100 payable to Transport Malta.

A. INFORMATION ON APPLICABILITY

Applicants should read all the information on applicability and eligibility regarding the Exemption from Motor Vehicle Registration Tax Rules, which is found under [Sub Legislation 368.01](#), as amended by Legal Notice 440 of 2013 of the Laws of Malta. For further detailed verifications one may also refer to the Motor Vehicles Registration and Licensing Act (Chapter 368 of the Laws of Malta) and the regulations governing the registration of vehicles in Malta, namely Sub Legislation 368.02.

Any person transferring his/her residence from a place outside Malta to a place in Malta is entitled, under the Motor Vehicles Registration and Licensing Act (Cap. 368), to an exemption from Motor Vehicle Registration Tax on an M1 vehicle (a vehicle used for the carriage of not more than eight passengers in addition to the driver) or a cycle (motor cycles, motor tricycles and quadricycles) which has been registered in the name of that person for a continuous period of at least twenty-four months immediately before the date of his/her transfer of residence to Malta and is still so registered when the vehicle is imported or brought into Malta. That person should also have lived outside Malta for a continuous period of at least twenty-four months immediately before transferring his/her residence to Malta.

"Transfer of residence" means the actual transfer of the normal residence of a person from a place outside Malta to a place in Malta.

A vehicle is to be declared for exemption not earlier than two months before the date on which applicant becomes normally resident in Malta and not later than twelve months following that date.

In addition to the above, where a vehicle has already arrived in Malta, the application for exemption has to be made by the person transferring the residence within **30 days** from the date on which that person had transferred his residence to Malta.

In case a person has transferred his residence to Malta and a vehicle has not yet arrived in Malta, the application for exemption has to be made by the person transferring his residence within **30 days** from the arrival of the vehicle in Malta.

An exemption shall apply to no more than one vehicle owned by the person transferring his residence, whether the vehicle is an M1 vehicle or a cycle.

A vehicle that is imported or brought into Malta by a person who had gone to live outside Malta primarily for the purpose of pursuing a course of studies of a duration of less than 5 years, does not qualify for an exemption from motor vehicle registration tax.

Together with the application for exemption, the applicant shall produce sufficient proof in either the Maltese or English language, as required by regulation 4 of Sub legislation 368.01.

An applicant who feels aggrieved by the decision of the Board may appeal to the Tribunal in accordance with the provisions of the Administrative Justice Act within **21 days** from the date that decision is published on the website: <http://fpmd.finance.gov.mt/tor>

The provisions of the law supersede any information that is published or disseminated. The Transfer of Residence Exemption Board endeavours to provide accurate information however this is not a substitute for legal advice. It is recommended that applicants seek legal advice as applicable.

B. OWNER DETAILS (items marked with an asterisk (*) are mandatory).
Only applications which are completely filled and signed will be processed.

*Name:	*Surname:	*Passport or ID Card No:
*Residence in Malta:	*Address in previous residence abroad:	*Duration of residence outside of Malta:
	_____	Occupation outside Malta (if any):
	_____	*Date of arrival (prior to taking up residence) in Malta (Day/Month/Year):
	_____	*Date of taking up residence in Malta (Day/Month/Year):
Telephone No:	* Mobile No:	*Email address:

C. VEHICLE DETAILS

*Foreign Vehicle Registration No:	*Country in which it is registered:	*Expected date of arrival in Malta or date of arrival in Malta (Day/Month/Year):
*Date of registration (Day/Month/Year):	*Year of manufacture:	*Date when vehicle was acquired by Applicant (Day/Month/Year):
*Insurance Policy No:	*Make:	*Model:

D. OWNER DECLARATION

I hereby declare that I have been residing outside Malta for at least twenty-four months immediately before taking up residence in Malta and that I am transferring my normal residence to Malta on the date declared in this application.

I also declare that the motor vehicle, whose details appear in this application, has been registered in my name for not less than twenty-four months prior to my taking up residence in Malta and is still registered in my name.

I hereby also declare that I have never applied for or an exemption from registration tax on any motor vehicle in Malta.

I also declare that I have read the legal provisions outlined under LN 440 of 2013.

I further declare that the information given in this application is true and correct. I also understand that my failure to supply the required proof, or otherwise, or fail to comply with the conditions for the granting of the exemption may result in the refusal of this application.

*Date (Day/Month/Year): _____

*Signature of applicant: _____

E. SUPPORTING DOCUMENTATION (submit any or all of the documents as applicable) The onus to supply evidence rests with the applicant and where the required evidence is not furnished, exemption cannot be granted. The Board has the right to ask for any other documentation which the Board may require. Documents in a language other than Maltese or English need to be accompanied by a translation in either Maltese or English or else they would not be considered.	✓ mark if submitted
--	---------------------

Evidence of residence outside Malta	
Acquisition and disposal of property abroad	
Documents relating to transactions carried out in the course of day-to-day living (copies of utility bills, bank or credit card statements or other expenses, tax returns, social insurance records)	
Employment documents (such as payslips)	
Other documents (please specify) _____	

Evidence relating to motor vehicle	
Vehicle registration certificate showing date when it was registered in the name of the applicant	
Documents which clearly establish that any relevant taxes on vehicle have been paid and have not been refunded partially or fully	
Documents showing vehicle's arrival in Malta (such as ferry ticket, delivery order, Customs documents if vehicle is imported from a non-EU State)	
Other documents (please specify) _____	

Evidence of transfer of residence to Malta	
Residence Document issued by Department of Citizenship and Expatriates Affairs	
Acquisition of property in Malta (including rent agreements, rent payments etc)	
Documents relating to transactions carried out in the course of day-to-day living (copies of utility bills, bank or credit card statements or other expenses, tax returns, social insurance records)	
Other documents (please specify) _____	

WARNING

A false declaration or false or incorrect information wilfully given may lead to heavy penalties even under the Motor Vehicles Registration and Licensing

F. FOR OFFICIAL USE ONLY		
File No:	Date on which application is filed:	Date on which application is considered:
Application: (Tick as appropriate)	Allowed <input type="checkbox"/>	Rejected <input type="checkbox"/>
Full name of officer/s (Capital letters):	Reason for rejection, if rejected	Stamp:
Signature/s:		