17th December 2020

This communication is intended to guide car importers and car dealers of both new and used vehicles imported from the UK or other Third Countries on the registration process of such vehicles in Malta as of the date in which the United Kingdom (UK) (comprising England, Scotland, Northern Ireland and Wales) leaves the European Union (EU) on the 31st December 2020 (the withdrawal date) and <u>in the eventuality that such event occurs without the implementation of a withdrawal agreement.</u>

1. Registration of <u>new</u> vehicles imported from the UK after the withdrawal date:

a) All new vehicles that are accompanied by a Certificate of Conformity (CoC) referring to a UK type-approval cannot be registered in Malta after the withdrawal date. A UK type-approval may be recognised from the type-approval number or from the type-approval mark "e11" that is shown on the CoC.

b) All new vehicles imported from the UK after the withdrawal date will only be registered in Malta if they are accompanied by a CoC referring to a type-approval issued by a Type-Approval Authority of any other EU member state.

c) Automotive items that had been produced on the basis of a UK type-approval cannot be placed on the market in Malta after the withdrawal date.

d) Besides the applicable registration tax, Value Added Tax (VAT), and other fees (such as administration and registration plates fees), new vehicles which will be imported from the UK after the withdrawal date will also be subject to the applicable customs duties and VAT upon their registration in Malta.

---

2. Registration of <u>used</u> vehicles imported into Malta from the UK and from other Third Countries after the withdrawal date:

a) All used passenger cars (M1), goods carrying vehicles (N1) and motorcycles (L) registered in the UK **<u>after</u>** the withdrawal date and imported into Malta from the UK will only be registered in Malta if they are either accompanied by:

   i. a registration certificate referring to a type-approval issued by a Type-Approval Authority of any other EU member state; or
   ii. a Single/Individual Vehicle Type-Approval Certificate issued by a Technical Service designated by a Type-Approval Authority of any EU member state.

b) All used passenger cars (M1), goods carrying vehicles (N1) and motorcycles (L) registered in the UK **<u>on or before</u>** the withdrawal date and imported into Malta from the UK after the withdrawal date shall continue to be registered in Malta under the same procedure that was applicable before the withdrawal date, and shall therefore not be bound by the conditions stipulated in the preceding paragraph. However; besides the applicable registration tax, VAT, and other fees (such as administration, inspection and registration plates fees), all used vehicles which will be imported from the UK after the withdrawal date will also be subject to the applicable customs duties and VAT.

c) Used passenger cars (M1), goods carrying vehicles (N1) and motorcycles (L) imported from other Third Countries (such as Japan), will continue to only be registered in Malta if they are accompanied by a Single/Individual Vehicle Type-Approval Certificate issued by a Technical Service designated by a Type-Approval Authority of any EU member state.

d) All the other conditions stipulated in the Registration and Licensing of Motor Vehicles Regulations (S.L. 368.02) for the registration of used vehicles in Malta, including those imported from the UK, shall apply. A minimum Registration Tax will also be applicable to all USED M1 vehicles which are five (5) years or older from the date of first registration/manufacture.

e) Vehicles brought into Malta from the UK on or before the withdrawal date can be registered in Malta with the normal procedures and owners have 30 days to register such vehicles. In this respect:

   i. Authorised motor dealers who are in possession of USED vehicles from the UK or have such vehicles arriving in Malta by the 31st December 2020, may register them after the 1st January 2021 with the normal procedures (i.e. no customs duty or VAT will be applicable); and

   ii. Motor car dealers must inform Transport Malta with ALL their USED vehicles in stock bearing a UK registration plate by depositing a copy of the registration certificate, Notice of Arrival and Invoice by not later than the 23rd December 2020.

f) After the withdrawal date (i.e. as from the 1st January 2021), all used vehicles imported from the UK shall be deemed to be used Third Country vehicles and therefore; prior to the registration of such vehicles at Transport Malta, vehicle owners will be sent to Customs for the payment of customs duty and applicable VAT.

Useful Links:

- https://mccaa.org.mt/Section/Content?contentId=3754
- https://customs.gov.mt/brexit/notices-by-the-customs-department

17 ta' Diċembru, 2020

Din il-komunikazzjoni hija maħsuba biex tiggwida lill-importaturi tal-karozzi u n-negozjanti tal-karozzi kemm ta' vetturi ġodda kif ukoll ta' vetturi użati importati mir-Renju Unit jew minn Pajjiżi Terzi oħra fuq il-proċess ta' reġistrazzjoni ta' tali vetturi f'Malta mid-data li fiha r-Renju Unit (UK) (li jinkludi l-Ingilterra, l-Iskozja, l-Irlanda ta' Fuq u Wales) jitlaq mill-Unjoni Ewropea (UE) fil-31 ta' Diċembru 2020 (id-data tal-irtirar) u fl-eventwalità li avveniment bħal dan iseħħ mingħajr l-implimentazzjoni ta' ftehim ta' rtirar.

1. Reġistrazzjoni ta' vetturi ġodda importati mir-Renju Unit wara d-data tal-irtirar:

a) Il-vetturi ġodda kollha li huma akkumpanjati minn Ċertifikat ta’ Konformità (CoC) li jirreferi għal approvazzjoni tat-tip tar-Renju Unit ma jistgħux jiġu rreġistrati f’Malta wara d-data tal-irtirar. Approvazzjoni tat-tip tar-Renju Unit tista' tiġi rikonoxxuta min-numru ta' l-approvazzjoni tat-tip jew mill-marka ta' l-approvazzjoni tat-tip "e11" li tidher fuq il-CoC.

b) Il-vetturi l-ġodda kollha importati mir-Renju Unit wara d-data tal-irtirar jiġu rreġistrati f’Malta biss jekk ikunu akkumpanjati minn CoC li jirreferi għal approvazzjoni tat-tip maħruġa minn Awtorità tal-Approvazzjoni tat-Tip ta’ kwalunkwe stat membru ieħor tal-UE.

c) Oġġetti tal-karozzi li kienu ġew prodotti fuq il-bażi ta' approvazzjoni tat-tip tar-Renju Unit ma jistgħux jitqiegħdu fis-suq f'Malta wara d-data tal-irtirar.

d) Minbarra t-taxxa tar-reġistrazzjoni applikabbli, it-Taxxa fuq il-Valur Miżjud (VAT), u tariffi oħra (bħall-miżati tal-pjanċi ta’ amministrazzjoni u reġistrazzjoni), vetturi ġodda li jiġu importati mir-Renju Unit wara d-data tal-irtirar ikunu wkoll soġġetti għad-dazji tad-dwana applikabbli u VAT mar-reġistrazzjoni tagħhom f'Malta.

2. Reġistrazzjoni ta' vetturi użati importati f'Malta mir-Renju Unit u minn Pajjiżi Terzi oħra wara d-data tal-irtirar:

a) Il-karozzi tal-passiġġieri kollha użati (M1), vetturi kummerċjali (N1) u muturi (L) irreġistrati fir-Renju Unit wara d-data tal-irtirar u importati f'Malta mir-Renju Unit jiġu rreġistrati f'Malta biss jekk ikunu jew akkumpanjati minn:

i. ċertifikat ta’ reġistrazzjoni li jirreferi għal approvazzjoni tat-tip maħruġa minn Awtorità tal-Approvazzjoni tat-Tip ta’ kwalunkwe stat membru ieħor tal-UE; jew
ii. Ċertifikat ta’ Approvazzjoni tat-Tip ta’ Vettura Unika/Individwali maħruġ minn Servizz Tekniku maħtur minn Awtorità tal-Approvazzjoni tat-Tip ta’ kwalunkwe stat membru tal-UE.

b) Il-karozzi tal-passiġġieri kollha użati (M1), vetturi kummerċjali (N1) u muturi (L) irreġistrati fir-Renju Unit **fid-data tal-irtirar jew qabel** u importati f'Malta mir-Renju Unit wara d-data tal-irtirar għandhom ikomplu jiġu rreġistrati f'Malta taħt l-istess proċedura li kienet applikabbli qabel id-data tal-irtirar, u għalhekk m'għandhiex tkun marbuta bil-kundizzjonijiet stipulati fil-paragrafu preċedenti. Madankollu, minbarra t-taxxa tar-reġistrazzjoni applikabbli, il-VAT, u tariffi oħra (bħal tariffi tal-amministrazzjoni, spezzjoni u pjanċi tar-reġistrazzjoni), il-vetturi kollha użati li jiġu importati mir-Renju Unit wara d-data tal-irtirar ikunu wkoll soġġetti għad-dazji doganali applikabbli u l-VAT.

c) Karozzi tal-passiġġieri użati (M1), vetturi kummerċjali (N1) u muturi (L) importati minn Pajjiżi Terzi oħra (bħall-Ġappun), jibqgħu jiġu rreġistrati f'Malta biss jekk ikunu akkumpanjati minn Ċertifikat ta' Approvazzjoni Unika maħruġ minn Servizz Tekniku maħtur minn Awtorità ta' Approvazzjoni tat-Tip ta' kwalunkwe stat membru ta' l-UE.

d) Il-kundizzjonijiet l-oħra kollha stipulati fir-Regolamenti dwar ir-Reġistrazzjoni u l-Liċenzjar ta' Vetturi bil-Mutur (S.L. 368.02) għar-reġistrazzjoni ta' vetturi użati f'Malta, inklużi dawk importati mir-Renju Unit, għandhom japplikaw. Taxxa ta' Reġistrazzjoni minima tkun applikabbli wkoll għall-vetturi M1 kollha UŻATI li għandhom ħames (5) snin jew aktar mid-data tal-ewwel reġistrazzjoni/manifattura.

e) Vetturi miġjuba Malta mir-Renju Unit fid-data tal-irtirar jew qabel jistgħu jiġu rreġistrati f'Malta bil-proċeduri normali u s-sidien għandhom 30 jum biex jirreġistraw vetturi bħal dawn. F'dan ir-rispett:

i. Negozjanti tal-muturi awtorizzati li għandhom vetturi UŻATI mir-Renju Unit jew li għandhom tali vetturi jaslu Malta sal-31 ta' Diċembru 2020, jistgħu jirreġistrawhom wara l-1 ta' Jannar 2021 bil-proċeduri normali (jiġifieri l-ebda dazju mid-Dwana jew VAT ma jkunu applikabbli); u

ii. Negozjanti tal-karozzi għandhom jinfurmaw lil Transport Malta bil-vetturi KOLLHA UŻATI tagħhom fl-istokk li jkollhom pjanċa tar-reġistrazzjoni tar-Renju Unit billi jiddepożitaw kopja taċ-ċertifikat ta' reġistrazzjoni, Avviż tal-Wasla u Rċevuta sa mhux aktar tard mit-23 ta' Diċembru 2020.

f) Wara d-data tal-irtirar (jiġifieri mill-1 ta' Jannar 2021), il-vetturi użati kollha importati mir-Renju Unit għandhom jitqiesu bħala vetturi użati ta' Pajjiżi Terzi u għalhekk qabel ir-reġistrazzjoni ta' dawn il-vetturi fi Transport Malta, is-sidien tal-vetturi jintbagħtu d-Dwana għall-ħlas tad-dazju u l-VAT applikabbli.

Links Utli:

- https://mccaa.org.mt/Section/Content?contentId=3754
- https://customs.gov.mt/brexit/notices-by-the-customs-department