

Scheme for Exemptions/Reductions/Grants related to Motor Vehicles for Persons with Disability

Categories Vehicles	A vehicle owned by a person whose disability precludes him/her from driving <i>[category I]</i>		A vehicle owned and driven by the person with disability <i>[category II]</i>		Vehicle owned by the parents (carers), first-line family members, husband or wife of the person with disability <i>[category III]</i>	
Standard Vehicles	Exemption/Reduction: Registration Tax	€850	Exemption/Reduction: Registration Tax	€850	Exemption/Reduction: Registration Tax	€850
	Exemption/Reduction: Annual Circulation Licence	Note 2(a)	Exemption/Reduction: Annual Circulation Licence	Note 2(a)	Exemption/Reduction: Annual Circulation Licence	Note 2(a)
Standard Vehicles with Modifications	Exemption/Reduction: Registration Tax	€850	Exemption/Reduction: Registration Tax	€4,500	Exemption/Reduction: Registration Tax	€850
	Grant: Import Duty	€1,700	Grant: Import Duty	€1,700	Grant: Import Duty	€1,700
	Grant: VAT ¹ (on CIF) ²	€1,700	Grant: VAT ¹ (on CIF) ²	€1,700	Grant: VAT ¹ (on CIF) ²	€1,700
	Exemption/Reduction: Annual Circulation Licence	Note 2(b)	Exemption/Reduction: Annual Circulation Licence	Note 2(b)	Exemption/Reduction: Annual Circulation Licence	Note 2(b)

¹ VAT: Value Added Tax

² CIF: Cost, Insurance, Freight

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Automatic Vehicles	Exemption/Reduction: Registration Tax	€1,200	Exemption/Reduction: Registration Tax	€1,200	Exemption/Reduction: Registration Tax	€1,200
	Exemption/Reduction: Annual Circulation Licence	Note 2(a)	Exemption/Reduction: Annual Circulation Licence	Note 2(a)	Exemption/Reduction: Annual Circulation Licence	Note 2(a)
Automatic Vehicles with Modifications	Exemption/Reduction: Registration Tax	€1,200	Exemption/Reduction: Registration Tax	€4,500	Exemption/Reduction: Registration Tax	€1,200
	Grant: Import Duty	€2,400	Grant: Import Duty	€2,400	Grant: Import Duty	€2,400
	Grant: VAT ¹ (on CIF) ²	€2,400	Grant: VAT ¹ (on CIF) ²	€2,400	Grant: VAT ¹ (on CIF) ²	€2,400
	Exemption/Reduction: Annual Circulation Licence	Note 2(b)	Exemption/Reduction: Annual Circulation Licence	Note 2(b)	Exemption/Reduction: Annual Circulation Licence	Note 2(b)

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Standard Commercial Vehicles			Exemption/Reduction: Registration Tax	€1,700		
			Exemption/Reduction: Annual Circulation Licence	Note 2(c)		
Standard Commercial Vehicles with Modifications			Exemption/Reduction: Registration Tax	€6,000		
			Grant: Import Duty	€1,700		
			Grant: VAT ¹ (on CIF) ²	€1,700		
			Exemption/Reduction: Annual Circulation Licence	Note 2(c)		

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Automatic Commercial Vehicles			Exemption/Reduction: Registration Tax	€2,200		
			Exemption/Reduction: Annual Circulation Licence	Note 2(c)		
Automatic Commercial Vehicles with Modifications			Exemption/Reduction: Registration Tax	€6,000		
			Grant: Import Duty	€2,400		
			Grant: VAT ¹ (on CIF) ²	€2,400		
			Exemption/Reduction: Annual Circulation Licence	Note 2(c)		

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Categories	A vehicle owned by a person whose disability precludes him/her from driving <i>[category I]</i>		A vehicle owned and driven by the person with disability <i>[category II]</i>		Vehicle owned by the parents (carers), first-line family members, husband or wife of the person with disability <i>[category III]</i>	
Vehicles						
Wheelchair Accessible Vehicles	Exemption/Reduction: Registration Tax	€8,200	Exemption/Reduction: Registration Tax	€8,200	Exemption/Reduction: Registration Tax	€8,200
	Grant: Import Duty	€2,400	Grant: Import Duty	€2,400	Grant: Import Duty	€2,400
	Grant: VAT ¹ (on CIF) ²	€2,400	Grant: VAT ¹ (on CIF) ²	€2,400	Grant: VAT ¹ (on CIF) ²	€2,400
	Exemption/Reduction: Annual Circulation Licence	Note 2(d)	Exemption/Reduction: Annual Circulation Licence	Note 2(d)	Exemption/Reduction: Annual Circulation Licence	Note 2(d)

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NOTES

Note 1: Taxes and Duty

- a) Applicants eligible for the Scheme for Exemptions/Reductions/Grants related to Motor Vehicles for Persons with Disability will be eligible to an exemption/reduction, capped as indicated on the table above, on Registration Tax and the Annual Circulation Licence, and also, where eligible, to a grant equivalent to the VAT and Import Duty, also capped as indicated on the table above.

Note 2: Annual Circulation Licence

- a) **Standard vehicles and automatic vehicles, registered after 1st January 2009 (vehicles registered up to 31st December 2008 are exempt from the Annual Circulation Licence)** no payment of the Annual Circulation Licence applies for the first five years from the *year of manufacture*, and from the sixth year 50% of the vehicle's Annual Circulation Licence applies. These tariffs are applicable to petrol vehicles up to 180g/km CO₂ emissions and to diesel vehicles up to 150g/km CO₂ emissions. *The Annual Circulation Licence shall be paid in full if the emissions exceed these levels.* The CO₂ capping also applies on change of vehicle (immaterial whether new or second hand).
- b) **Standard Vehicles with modifications and automatic vehicles with modifications, registered after 1st January 2009 (vehicles registered up to 31st December 2008 are exempt from the Annual Circulation Licence)** no payment of the Annual Circulation Licence applies for the first five years from the *date of registration*, and from the sixth year 50% of the annual vehicle licence applies. These tariffs are applicable to petrol vehicles up to 180g/km CO₂ emissions and to diesel vehicles up to 150g/km CO₂ emissions. *The Annual Circulation Licence shall be paid in full if the emissions exceed these levels.* The CO₂ capping also applies on change of vehicle (immaterial whether new or second hand).
- c) **Commercial vehicles not exceeding 3.5 tonnes (3,500kg)** where the person with disability can drive or be driven only by means of a commercial vehicle, no payment of the Annual Circulation Licence applies for the first five years from the *year of manufacture*, and from the sixth year 50% of the annual vehicle licence applies. *The*

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Annual Circulation Licence shall be paid in full if the weight exceeds these levels. The weight limitation also applies on change of vehicle (immaterial whether new or second hand).

- d) **Wheelchair Accessible Vehicles** no Annual Circulation Licence applies, regardless of the vehicle's emission levels, the weight, date of registration or year of manufacture.
- e) **Vehicle registered before the date of submission of the application** if a person with disability has been certified by Agenzija Sapport as unfit to drive when applying for an exemption from the payment of the Annual Circulation Licence, the application will be considered favorably if the vehicle was registered in the name of the applicant before the date of submission of the application.

Note 3: Expenditure on local modifications

Expenditure incurred on local modifications of vehicles referred to in **Note 2 (b)** above is eligible for a grant equivalent to the duty and VAT incurred on this expenditure.

Note 4: Vehicle owned by the parents (carers), first-line family members, husband or wife of the person with disability [category III]

The driver must be living in the same home as the person with disability.

Note 5: Wheelchair Accessible Vehicles

- a) An exemption under this Scheme shall apply to no more than **one** vehicle used for the benefit of a disabled person **unless** the vehicle is a Wheelchair Accessible Vehicle.
- b) Wheelchair Accessible Vehicles are for persons with severe physical disabilities, who must be transported safely by a vehicle built for this purpose, or a person with a severe physical impairment who can drive securely a vehicle built for this purpose, modified according to the person's needs.
- c) A family unit with more than one person who is wheelchair bound will benefit from the current exemptions/reductions/grants for each person, even when it buys one wheelchair accessible vehicle.
- d) A family unit with one person who is wheelchair bound will benefit from the current exemptions/reductions/grants also for the second wheelchair accessible vehicle.
- e) A person with disability who does not yet have a driving licence but is in the process of obtaining this licence, and requires a wheelchair accessible vehicle, may benefit

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from a deferment of the Registration Tax, Import Duty, VAT (on CIF) and the Annual Circulation Licence, for a period of one year (renewable), provided:

- i. The person with disability has an Adaptive Driving Assessment Certificate or similar, as approved by Agenzija Sapport, which verifies that the person with disability can sit for the driving license test;
- ii. The vehicle applied for is modified according to the requirements listed on the “Adaptive Driving Assessment”, that is with the modifications of the driving controls and wheelchair access, according to this assessment;
- iii. The applicant will be required to sign an obligation that, in the event that this deferment is not extended, for any reason whatsoever, he/she obliges himself/herself to make good for the payment of the deferred taxes and duty. He/she will also be required to oblige himself/herself that if this payment is not effected within one month, he/she will forfeit the registration plates until it is effected. This declaration will be requested from the applicant prior to approval.

Note 6: Refunds due upon transfer

- a) Upon the transfer of a vehicle that has benefited from exemptions/reductions/grants, the residual Registration Tax, Import Duty and VAT (on CIF) due to Government will continue to be calculated in the current manner, if less than ten years have passed from the *date of the registration* of the same vehicle.
- b) No refunds will be due to Government if the vehicle:
 - i. is transferred at a date later than ten years from registration, or
 - ii. is transferred to a beneficiary with disability under this scheme, who does not have other vehicles registered in his/her name with Government exemptions/reductions/grants, or
 - iii. is transferred to a Philanthropic Organisation registered in terms of Subsidiary Legislation 123.24 that takes care of persons with disability including those due to illness or old age.
- c) A recommendation made by Agenzija Sapport must be accompanied by a certificate of disability issued by the Occupational Therapist of Agenzija Sapport.

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Note 7: Registration of vehicle

No application for exemption of Registration Tax on a vehicle shall be accepted if this vehicle is purchased and registered with Transport Malta before the said application is submitted to Aġenzija Sapport and approved by the Ministry for Finance and Employment, unless the applicant satisfies the criteria established in note 8.

Note 8: Refund/Grants of Registration Tax, the Annual Circulation Licence, and Import Duty with regards to persons with disability, whose disability does not preclude them from driving

If a person with disability, whose disability does not preclude him/her from driving, purchases a vehicle before registering as a person with disability with the Commission for the Rights of Persons with Disability (CRPD), and has paid the full amount of Registration Tax, Annual Circulation Licence and Import Duty due, he/she will become eligible for a refund/grant provided:

- i. The applicant has registered with CRPD;
- ii. The applicant presents to Aġenzija Sapport the necessary medical records certifying that he/she has been suffering from this disability before the vehicle was purchased, and
- iii. The application for refund/grant is made within six (6) months from date of purchase of vehicle.

Note 9: Approval for Exemption in respect of the Annual Circulation Licence following the completion of modifications

- a) The approval for exemption in respect of the Annual Circulation Licence shall be issued back-dated with effect from the date of exemption of registration tax, following the completion of the modifications which are duly certified by Aġenzija Sapport. Consequently, a refund will then be authorised accordingly.
- b) In the case of modifications carried out in Malta, works should be strictly completed as undertaken in agreement between the beneficiary and Aġenzija Sapport.

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Note 10: Persons with disability over the age of 65 years

- a) Persons with disability who do not drive, were registered with CRPD, and benefitted from exemption/reductions/grants before the age of 65, shall continue to benefit from the exemptions/reductions/grants (as per applicable guidelines) after the age of 65.
- b) Persons who register with CRPD, as persons with disability, after they reach the age of 65, may become eligible for exemption/reductions/grants (as per applicable guidelines) provided they present the necessary medical records, certifying that they have been suffering from their disability before the age of 65.

Note 11: Exemption order

This exemption order shall supersede any exemption order issued prior to this date, without prejudice to the rights which have been acquired by persons with disability under the previous exemption orders issued to date.

1 January 2023