

**A. L. 69 ta' l-2008****ATT DWAR L-INTRAPRIŻA TA' MALTA  
(KAP. 463)****Regolamenti ta' l-2008 dwar Assistenza lil Intrapriži Żgħar  
jew ta' Daqs Medju**

BIS-SAHHA tas-setghat mogħtija bl-Artikolu 5 ta' l-Att dwar l-Intrapriża ta' Malta, il-Ministru għal Investiment, Industrija u Teknoloġija ta' l-Infommazzjoni għamel dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2008 dwar Assistenza lil Intrapriži Żgħar jew ta' Daqs Medju. Titolu u bidu fis-sehh

(2) Dawn ir-regolamenti għandhom jibdew isehhu fl-1 ta' Jannar, 2008.

2. F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma Tifsir. teħtieġ xort'ohra:

“assi intangibbli” tfisser it-trasferiment ta' teknoloġija bl-akkwist ta' drittijiet ta' privattivi, liċenzi, *know-how* jew għarfien tekniku li ma jkollux privattiva;

“assi tangibbli” tfisser assi fiżiċi fissi relatati mal-holqien ta' intrapriża, jew l-estensjoni ta' intrapriża eżistenti, jew l-ingaġġ f'attività li tinvolvi bidla fundamentali fil-prodott jew fil-proċess tal-prodott;

“l-Att” tfisser l-Att dwar l-Intrapriża ta' Malta;

“innovazzjoni tal-proċess” tfisser l-implimentazzjoni ta' metodi ta' produzzjoni jew distribuzzjoni ġodda jew mtejjba b'mod sinifikanti (inkluż tibdil sinifikanti fit-teknika, tagħmir u, jew *software*);

“innovazzjoni fl-organizzazzjoni” tfisser l-implimentazzjoni ta' metodu organizzattiv ġdid fil-prattiki tan-negozju, organizzazzjoni tal-post tax-xogħol jew relazzjonijiet esterni ta' intrapriża;

“innovazzjoni teknoloġika tal-prodott” tfisser l-implimentazzjoni jew il-kummerċjalizzazzjoni ta’ prodott b’karatteristiċi ta’ titjib fit-twettiq b’mod li oġġettivament iwassal għal servizzi godda jew imtejjba għal konsumatur;

“intrapriża” tfisser kull individwu jew korp ta’ persuni, kemm jekk reġistrat kemm jekk mhux u kemm jekk ikollu personalità distinta kemm jekk ma jkollux li jwettaq attività kwalifikanti u tinkludi kull assoċjazzjoni jew korp ta’ persuni ieħor li jippromwovi jew jappoġġa l-għanijiet jew l-oġġettivi ta’ dawk l-intraprizi;

“intrapriża fil-bidu” tfisser intrapriża li tkun ilha topera għal perjodu ta’ inqas minn hames snin;

“intrapriża kbira”, “intrapriża ta’ daqs medju”, “intrapriża żgħira” u “intrapriża mikro” għandhom it-tifsira mogħtija lilhom bir-Rakkomandazzjoni tal-Kummissjoni Ewropea 2003/361/KE kif publikata fil-Ġurnal Uffiċjali ta’ l-Unjoni Ewropea L 124, paġna 36 ta’ l-20 ta’ Mejju 2003;

“il-Korporazzjoni” tfisser l-Intrapriża ta’ Malta mwaqqfa taħt l-Att dwar l-Intrapriża ta’ Malta;

“Linji gwida” tfisser dawk il-linji gwida li jistgħu jiġu publikati mill-Korporazzjoni minn żmien għal żmien skond l-Att;

“spiza kwalifikanti” tfisser dik in-nefqa li tista’ tikkwalifika għall-assistenza skond dawn ir-regolamenti u li tkun konformi mal-Linji gwida.

Attivitajiet  
kwalifikanti.

**3. (1)** Attività kwalifikanti skond dawn ir-regolamenti tkun attività ekonomika mwettqa jew maħsubha li tiġi mwettqa minn intrapriża f’Malta li tikkonsisti biss –

(a) (i) fil-produzzjoni, il-manifattura, it-titjib, l-assemblaġġ, il-preservazzjoni, l-ipproċessar ta’ xi oġġett, materjal, prodott, tagħmir, impjant jew makkinarju;

(ii) fil-provvediment ta’ xi servizz industrijali analogu għall-attivitajiet imsemmija fil-paragrafu (i) ta’ dan is-subregolament; jew

(iii) fit-tiswija, miljorament jew manutenzjoni ta’ bastimenti bil-mutur jew jottijiet li ma jkollhomx iktar minn tletin irmiġġ, ajruplani, magni jew tagħmir inkorporat jew użat fuq dawk il-bastimenti jew ajruplani;

(b) f'attivitajiet għal żvilupp ta' l-ICT u żvilupp ta' *software*, servizzi tan-negozju abilitati bl-IT inkluż ċentri tas-sejha, u soluzzjonijiet għan-negozju bl-IT kif jistgħu jiġu preskritti fil-Linji gwida li jinharġu mill-Korporazzjoni, imma esklużi l-provvedituri ta' servizzi tat-telekomunikazzjoni;

(c) f'riċerka u żvilupp, u l-bidu ta' proġetti innovattivi kif jistgħu jiġu preskritti fil-Linji gwida;

(d) f'innovazzjonijiet ekoloġiċi, trattament ta' l-iskart jew soluzzjonijiet ambjentali kif jistgħu jiġu preskritti fil-Linji gwida;

(e) f'bioteknoloġija, li tinkludi l-produzzjoni jew l-iżvilupp ta' propjetà jew oġġetti intelletwali jew il-provvediment ta' servizzi li jirriżultaw jew li huma relatati ma' l-istudju, riċerka, skoperta, applikazzjoni jew żvilupp ta' organiżmi hajjin jew materjali derivati minnhom;

(f) fil-provvediment ta' faċilitajiet li jkunu direttament meħtieġa fl-iżvilupp u l-produzzjoni ta' *feature films*, programmi tat-telewiżjoni jew reklami kif jistgħu jiġu preskritti fil-Linji gwida;

(g) fil-provvediment ta' edukazzjoni terzjarja privata fix-xjenza w it-teknoloġija kif jistgħu jiġu preskritti fil-Linji gwida;

(h) fil-provvediment ta' servizzi privati ta' kura medika permezz ta' l-implimentazzjoni ta' proġetti godda li jwettqu investiment ta' mhux inqas minn 2.5 miljun Ewro f'taġħmir mediku, eklużi l-art u l-bini:

Iżda intrapriża li tmexxi l-attivitajiet imsemmija fil-paragrafi (a) sa (h) tikkwalifika għall-benefiċċji msemmija f'dawn ir-regolamenti biss jekk il-proġett ikun approvat mill-Korporazzjoni u l-Korproazzjoni tista', meta tagħti dik l-approvazzjoni, timponi dawk il-kundizzjonijiet li jidhrilha xierqa;

Iżda wkoll intrapriża ma tikkwalifikax għall-benefiċċji provduti f'dawn ir-regolamenti biss jekk –

(a) l-intrapriża tkun tbiegħ bl-imnut u għal dan il-ghan intrapriża ma titqiesx li qiegħda tbiegħ bl-imnut jekk il-bejgħ tagħha ta' prodotti jew servizzi isiru lil:

(i) persuna li tmexxi kummerċ u l-prodotti jew servizzi mibjugħa lil persuna bħal dik jew jergħu jinbiegħu minn dik il-persuna jew jiġu użati minn dik il-persuna għall-iskopijiet tal-kummerċ tagħha;

(ii) persuna, li mhux individwu, li tuża dawk il-prodotti jew servizzi għall-iskopijiet ta' kummerç li tagħmel dik il-persuna; jew

(iii) persuna permezz ta' attivitajiet tal-kummerç elettroniku li jirriżultaw fi transazzjonijiet bl-internet li jsiru b'sistema sigura ta' hlas;

(b) il-kummerç jew negozju ta' l-intrapriża jinkludi xi waħda mill-attivitajiet li ġejjin:

(i) is-separazzjoni, l-ghażla, l-ippakkjar, it-tahlit mingħajr ma jinbidel il-karattru tal-prodott, it-tnixxif, l-ittikkettjar, jew proċessi simili oħra jew kull tahlita ta' l-imsemmija proċessi fuq prodotti li jiġu akkwistati bl-ingrossa u biss biex jippreparaw dawk il-prodotti għall-bejgħ jew għad-distribuzzjoni, esklużi dawk il-prodotti li dwarhom l-intrapriża tagħmel xi attività oħra msemmija fis-subregolament (1)(a)(i);

(ii) l-immuntar ta' xi prodott fejn:

(1) il-prodott finali immuntat huwa rikonossibbli b'mod ċar mill-komponenti individwali jew partijiet li minnhom ikun ġie immuntat il-prodott mingħajr ma tiġi ikkunsidrata ebda qoxra ta' barra tal-prodott; u

(2) il-komponenti jew il-partijiet li minnhom ikun ġie immuntat il-prodott huma tali li l-prodott huwa kważi komplut u x-xogħol ta' immuntar u s-supervizjoni ta' tali xogħol ta' mmuntar ikunu jirrikjedju biss l-impieg ta' haddiema li jkunu kważi kollha mhux tas-sengħa, hekk li l-operazzjoni ta' mmuntar tkun ta' natura fittizja meta tkun ikkunsidrata fid-dawl ta' l-attivitajiet ta' manifattura;

(iii) mingħajr preġudizzju għas-subregolament (1)(a)(i), it-tiswija, manutenzjoni, ppreservar, miljorament, kundizzjonar mill-ġdid, tagħmir mill-ġdid jew restawr ta' xi prodott jew xi tahlita ta' dawk l-attivitajiet fejn dawk l-attivitajiet ma jkunux jimponu fuq dawk il-prodotti tibdil fix-xorta tagħhom;

(iv) mingħajr preġudizzju għas-subregolament (1)(a)(ii), l-istallazzjoni, kummissjonar jew immuntar ta' prodotti fuq il-post, fejn dawk il-prodotti ma kinux

manifatturati mill-intrapriża li tkun qieghda tistalla, tikkummissjona jew timmunta il-prodotti fil-post:

Iżda d-dispożizzjonijiet ta' dak il-paragrafu ma japplikawx ghal intrapriża li twettaq biss xi waħda jew aktar mill-attivitajiet deskritti fis-subregolament (1)(b) sa (h);

(ċ) il-kummerċ jew negozju ta' l-intrapriża jinkludi l-preparazzjoni jew il-produzzjoni ta' "ikel fil-kors ta' *catering*" inkluż –

(i) ikliet jew *snacks* inklużi

(1) platti shan u keshin inklużi antipasto u dizerta;

(2) *sandwiches*, *toast*, *chips* tal-patata, *sausage rolls*, *pizza*, *pastizzi*, *qassatat* u *snacks* simili;

(3) gallettini, kejkijiet, helu u oġġetti simili iżda esklużi dawk sigillati f'pakketti mill-manifattur u provduti f'dak il-pakkett oriġinali u dawk l-oġġetti li individwalment jiżnu 500 gramma jew aktar;

(4) ikel provdut f'ristoranti, kafetteriji, *canteens*, *bars* u stabbilimenti ohra bhalhom;

(5) ikel preparat jew prodott ghal festi, funzjonijiet, tiegijiet u okkażjonijiet simili;

(6) ikel preparat jew prodott għall-konsum minn nies li jappartjenu ghal post jew organizazzjoni partikolari, inklużi pazjenti fi sptarjiet jew djar, residenti ta' lukandi jew *guest houses*, haddiema f'post tax-xogħol partikolari u l-preparazzjoni jew produzzjoni ta' ikel f'ċirkostanzi simili;

(ii) halib, *milkshake*, te, kafè u ċikkulata provduta f'forma likwida, eskluż halib u *milkshake* provdut mill-manifattur tagħhom fi fliexken u kontenituri għad-distribuzzjoni lil bejjiegha bl-imnut, inkluża ukoll kull tip ta' xarba li hija prodotta sempliċement billi żżid likwidu mat-trab jew mas-sustanza, u fejn dik ix-xarba tkun prodotta sabiex tkun tista' tiġi servuta f'*bar*, *ristorant*, *canteen*, kafetterija jew stabbiliment jew post iehor lil individwi għall-konsum.

(2) Intrapriża ta' daqs żgħir jew ta' daqs medju li ma tkunx qeghda twettaq attività kwalifikanti skond is-subregolament (1) ta' dan ir-regolament tista' madanakollu tikkwalifika għall-assistenza konformi ma' dawn ir-regolamenti jekk twettaq attivitajiet jew proġetti li jwasslu għal innovazzjonijiet fil-proċessi, prodotti jew servizzi.

(3) Intrapriża fil-bidu li ma jkollix il-hsieb li twettaq attività kwalifikanti skond is-subregolament (1) tista' madanakollu tikkwalifika għall-assistenza konformi ma' dawn ir-regolamenti jekk għandha l-hsieb li twettaq attivitajiet jew proġetti li jwasslu għal innovazzjonijiet fil-proċessi, prodotti jew servizzi.

Assistenza għall-  
iżvilupp ta' negozju  
ġdid minn intrapriża  
ta' daqs żgħir jew  
medju li tkun fil-  
bidu.

**4.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew għandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg assistenza għall-iżvilupp ta' negozju ġdid, il-Korporazzjoni tista' ttiprovdi intrapriża bhal dik b'għajjnuna finanzjarja biex takkwista assi tangibbli jew intangibbli jew biex jiġu akkwistati servizzi. Din l-assistenza m'għandhiex teċċedi l-45% tannefqa għall-assi tangibbli jew intangibbli jew 50% ta' l-ispejjeż għall-akkwist tas-servizzi.

Assistenza lil  
intrapriži ta' daqs  
żgħir li jkunu fil-  
bidu.

**5.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew għandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg assistenza fir-rigward ta':

(a) spejjeż, kemm legali, ta' pariri, ta' konsulenza jew amministrattivi relatati direttament mal-holqien ta' l-intrapriża;

(b) hlas ta' imghaxijiet jew finanzjament estern mehtieg għall-akkwist ta' assi tangibbli jew intangibbli;

(c) spejjeż ta' enerġija w ilma;

(d) deprezzament ta' assi tangibbli jew intangibbli;

(e) hlasijiet għal *leasing* jew kiri ta' faċilitajiet ta' produzzjoni jew tagħmir;

(f) spejjeż ta' pagi inkluż hlasijiet obligatorji tas-sigurtà sojali;

il-Korporazzjoni tista' ttiprovdi lil dik l-intrapriża b'għotja finanzjarja li ma teċċedix 35% ta' l-ispejjeż kwalifikanti inkorsi fl-ewwel tliet snin mill-holqien ta' l-intrapriża u 25% ta' l-ispejjeż kwalifikanti inkorsi fis-sentejn ta' wara.

**6.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew ghandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg assistenzja biex twettaq innovazzjoni fit-teknoloġija, fil-prodott, fis-servizz, fil-proċess jew fl-organizzazzjoni, il-Korporazzjoni tista' ttiprovdi intrapriża bħal dik b'għotja finanzjarja li ma teċċedix 45% ta' l-ispejjeż kwalifikanti għall-assi tangibbli jew intangibbli jew 50% ta' l-ispejjeż kwalifikanti biex takkwista s-servizzi.

Assistenza għal innovazzjoni.

**7.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew ghandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg l-assistenza ta' esperti f'qasam partikolari, il-Korporazzjoni tista' ttiprovdi tali intrapriża għotja finanzjarja li ma teċċedix 50% ta' l-ispiza kwalifikanti għas-servizzi ta' dawg l-esperti:

Assistenza għal esperti.

Iżda għotja finanzjarja bħal din m'għandhiex tinghata fir-rigward ta' servizzi li huma ta' natura kontinwa jew li jiġu provduti perjodikament u li għandhom x'jaqsmu ma' l-ispiza operazzjonali ta' l-intrapriża bħal servizzi ta' konsulenza ta' rutina jew ta' reklamar.

**8.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew ghandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg assistenzja biex tkun tista' tipparteċipa f'fieri u esibizzjonijiet, il-Korporazzjoni tista' tagħti lil dik l-intrapriża għotja finanzjarja li ma teċċedix 50% ta' l-ispiza kwalifikanti għall-kiri, organizzazzjoni u maniġġjar ta' l-istand.

Assistenza għal parteċipazzjoni f'fieri u esibizzjonijiet.

Iżda tali għotja finanzjarja tista' tiġi provduta biss fir-rigward ta' l-ewwel parteċipazzjoni ta' intrapriża f'fiera jew esibizzjoni partikolari.

**9.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qeghda twettaq jew ghandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg assistenzja fil-preparazzjoni u s-sottomissjoni ta' proposti għal parteċipazzjoni fi proġetti finanzjati permezz ta' inizjattivi promossi mill-Unjoni Ewropea bħas-*Seventh Research Framework Programme* (FP7) jew il-*Competitiveness and Innovation Framework Programme* (CIP), il-Korporazzjoni tista' ttiprovdi għotja finanzjarja li ma teċċedix 65% ta' l-ispiza kwalifikanti li għandhom x'jaqsmu ma' persunal jew servizzi ohrajn mehtieġa għat-thejjija u s-sottomissjoni tal-proposta.

Assistenza għat-thejjija u s-sottomissjoni ta' proposti għal parteċipazzjoni fi proġetti finanzjati minn inizjattivi ta' FP7 jew CIP.

Assistenza għall-użu ta' ICT u *e-business*.

**10.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża ta' daqs żgħir jew medju li tkun fil-bidu, li tkun qegħda twettaq jew għandha l-hsieb li twettaq attività kwalifikanti li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg l-assistenza għall-iżvilupp u t-titjib ta' l-attivitajiet ta' negozju tagħha permezz ta' prodotti jew servizzi ta' ICT u *e-business*, il-Korporazzjoni tista' tippovdi għotja finanzjarja li ma teċċedix 45% ta' l-ispiza kwalifikanti f'assi tanġibbli jew intanġibbli u li ma teċċedix 50% ta' l-ispiza kwalifikanti għall-akkwist ta' servizzi relatati mal-proġett ta' l-ICT u kummerċ elettroniku.

Kundizzjoni ulterjuri.

**11.** Biex intrapriża żgħira jew ta' daqs medju sabiex tkun eliġibbli għal xi benefiċċju taht dawn ir-regolamenti, din m'għandhiex titlob jew ma tistax sussegwentement titlob benefiċċji oħrajn fir-rigward ta' l-istess spiza kwalifikanti taht xi leġislazzjoni oħra b'tali mod li l-ghajnuna totali tkun tirrizulta f'intensità ta' ghajnuna li teċċedi dik stabbilita f'dawn ir-regolamenti.

**L.N. 69 of 2008**

**MALTA ENTERPRISE ACT  
(CAP. 463)**

**Assistance to Small and Medium-Sized Undertakings  
Regulations, 2008**

IN exercise of the powers conferred upon him by article 5 of the Malta Enterprise Act, hereinafter referred to as “the Act”, the Prime Minister and Minister of Finance and the Minister for Investment, Industry and Information Technology have made the following regulations:

**1.** (1) The title of these regulations is Assistance to Small and Medium-Sized Undertakings Regulations, 2008. Title and commencement.

(2) These regulations shall come into force on the 1<sup>st</sup> January, 2008.

**2.** In these regulations, unless the context otherwise requires : Interpretation.

“the Act” means the Malta Enterprise Act;

“the Corporation” means Malta Enterprise established under the Malta Enterprise Act;

“Guidelines” means such guidelines as may be published by the Corporation from time to time in terms of the Act;

“intangible assets” means the transfer of technology by the acquisition of patent rights, licences, know-how or unpatented technical knowledge;

“organisational innovation” means the implementation of a new organisational method in the business practices, workplace organisation or external relations of an undertaking;”

“large undertaking”, “medium-sized undertaking”, “small undertaking” and “micro undertaking” shall have the meaning attributed to them by Commission Recommendation 2003/361/EC as published in the Official Journal of the European Union L 124, p. 36 of 20 May 2003;

“process innovation” means the implementation of a new or significantly improved production or delivery method (including significant changes in techniques, equipment and, or software);

“qualifying expenditure” means that expenditure that may qualify for assistance in terms of these regulations and in accordance with the Guidelines;

“start-up undertaking” means an undertaking which has been in operation for a period of less than five years;

“tangible assets” means fixed physical assets in relation to the creation of an undertaking, or extension of an existing undertaking, or engagement in activity involving fundamental product or production process change;

“technological product innovation” means the implementation or commercialisation of a product with improved performance characteristics such as to deliver objectively new or improved services to the consumer;

“undertaking” means any individual or body of persons, whether registered or not and whether having distinct personality or not, who or which carries on a qualifying activity and includes any association or other body of persons which promotes or supports the goals or objectives of such undertakings.

Qualifying activities.

**3** (1) A qualifying activity in terms of these regulations shall be an economic activity carried on or intended to be carried out by an undertaking in Malta which consists solely of –

(a) (i) the production, manufacture, improvement, assembly, preservation, processing of any goods, materials, commodities, equipment, plant machinery;

(ii) the rendering of any industrial services analogous to the activities mentioned in para (i) hereof; or

(iii) the repair, overhaul or maintenance of pleasure crafts, yachts not having more than thirty berths, aircraft, engines or equipment incorporated or used in such vessels or aircraft;

(b) I.C.T. developmental activities, software development, IT enabled business services including call centres and IT business solutions as may be prescribed in the Guidelines, but excluding telecommunications service providers;

(c) research and development, and innovative start-up projects as may be prescribed in the Guidelines;

(d) eco-innovations, waste treatment and environmental solutions as may be prescribed in the Guidelines;

(e) biotechnology, comprising the production or development of intellectual property or goods or the rendering of services resulting from, or related to, the study, research, discovery, application, modification or development of living organisms or materials derived from them;

(f) the provision of facilities directly required in the development and production of feature film, television programmes or commercials as may be prescribed in the Guidelines;

(g) the provision of science and technology private tertiary education as may be prescribed in the Guidelines;

(h) the provision of private health-care services through the setting up of new projects carrying out an investment of not less than 2.5 million Euros in medical equipment, excluding land or buildings:

Provided that an undertaking carrying out the activities set out in this subregulation shall only qualify for the benefits provided by these regulations if the project is approved by the Corporation, and, in giving its approval, the Corporation may impose such conditions as it deems fit;

Provided further that an undertaking shall not qualify for any of the benefits provided by these regulations if –

(a) the undertaking sells by retail and, for this purpose, an undertaking shall be deemed not to sell by retail if its sales of goods or services are made to –

(i) a person who carries on a trade and the goods or services so sold to such person are either resold by such person or are used by such person for the purpose of his trade; or

(ii) a person, other than an individual, who uses those goods or services for the purpose of trade carried on by such person;

(iii) a person through e-commerce activities resulting in online transactions effected through a secure payment system;

(b) the undertaking's trade or business includes any one of the following activities:

(i) dividing, sorting, packaging, mixing without changing the character of the good, drying, labelling, or other similar processes or any combination of such processes to goods which are acquired in bulk merely to prepare those goods for sale or distribution, excluding goods in respect of which the said company carries on any other activity referred to in sub regulation (1)(a)(i);

(ii) the assembly of any goods where –

(1) the final assembled good is clearly recognisable from the individual components or parts from which it is assembled without regard being had to any exterior casing of the good; and

(2) the components and parts from which the good is assembled are such that the good is nearly complete and the assembly work and the supervision of such assembly work only require the employment of almost exclusively unskilled workers, such that the assembly operation is of a spurious nature when considered in the light of manufacturing activities;

(iii) without prejudice to subregulation (1)(a)(i), the repair, maintenance, preservation, improvement, reconditioning, refurbishing or restoration of any good or any combination of such activities where such activities do not impose on such goods a change in their character;

(iv) without prejudice to subregulation (1)(a)(ii), the installation, commissioning or assembly of goods on site, where the said goods have not been manufactured by the undertaking which is installing, commissioning or assembling the goods on site:

Provided that the provisions of this paragraph shall not be applicable to an undertaking which carries on only any one or more of the activities set out in subregulation (1)(b) to (h).

(c) the trade or business of an undertaking includes the preparation or production of "food in the course of catering" including -

(i) meals or snacks including -

(1) hot and cold dishes including antipasto and dessert;

(2) sandwiches, toast, potato chips, sausage rolls, pizza, *pastizzi*, *qassatat* and similar snacks;

(3) biscuits, cakes, confectionery and similar items but excluding those sealed in a package by the manufacturer and supplied in that original sealed package, and those items which individually weigh 500 grams or more;

(4) food supplied in restaurants, cafeterias, canteens, bars and other similar establishments;

(5) food prepared or produced for parties, functions, weddings and similar events;

(6) food prepared or produced for consumption by persons pertaining to a particular location or organisation, including patients in hospitals or homes, residents of hotels or guest houses, workers in a particular workplace and the preparation or production of food in similar circumstances.

(ii) milk, milkshake, tea, coffee and chocolate supplied in liquid form, excluding milk and milkshake supplied by the manufacturer thereof in bottles and containers for distribution to retail outlets but including any form of drink which is merely produced by adding liquid to powder or substance and where such drink is produced in order that it may be served in a bar, restaurant, canteen, cafeteria or other establishment or place to individuals for consumption.

(2) A small or medium-sized undertaking not carrying on a qualifying activity in terms of sub regulation (1) of this regulation may still qualify for assistance in terms of these regulations if it carries out activities or projects that lead to process, product or service innovations.

(3) A start-up undertaking not intending to carry out a qualifying activity in terms of subregulation (1) may still qualify for assistance in terms of these regulations if it intends to carry out activities or projects that lead to process, product or service innovations.

Assistance for the development of a new business by a small or medium sized start-up undertaking.

**4.** Where the Corporation is satisfied that a small or medium-sized start-up undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires assistance for the development of a new business, the Corporation may provide such an undertaking with a cash grant for the acquisition of tangible or intangible assets or for the procurement of services. This assistance shall not exceed 45% of the qualifying expenditure in tangible and intangible assets or 50% of the qualifying expenditure for the acquisition of the services.

Assistance to small sized start-up undertakings.

**5.** Where the Corporation is satisfied that a small sized start-up undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta requires assistance with respect to:

(a) legal, advisory, consultancy and administrative costs directly related to the setting-up of the undertaking;

(b) payment of interests on external finance required in the acquisition of tangible or intangible assets;

(c) energy and water costs;

(d) depreciation of tangible or intangible assets;

(e) payments for leasing or renting of production facilities and equipment; or

(f) wage costs including compulsory national insurance payments.

the Corporation may provide such an undertaking with a cash grant that shall not exceed 35% of the qualifying expenditure incurred in the first three years after the creation of the enterprise and 25% of the qualifying expenditure in the two years thereafter.

Assistance for innovation..

**6.** Where the Corporation is satisfied that a small or medium-sized undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires assistance to carry out technological, product or service innovation, process innovation or organisational innovation, the Corporation may provide such an undertaking with a cash grant that shall not exceed 45% of the qualifying expenditure in tangible and intangible assets or 50% of the qualifying expenditure of the services.

**7.** Where the Corporation is satisfied that a small or medium-sized undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires the assistance of experts in a particular field, the Corporation may provide such an undertaking with a cash grant that shall not exceed 50% of the qualifying expenditure of the services of such experts:

Assistance of experts.

Provided that such cash grant shall not be given in respect of services which are of a continuous nature or are provided periodically and relate to the undertaking's usual operating expenditure such as routine consultancy services or advertising.

**8.** Where the Corporation is satisfied that a small or medium-sized undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires the assistance to participate in fairs and exhibitions, the Corporation may give such an undertaking a cash grant which shall not exceed 50% of the qualifying expenditure for renting, setting up and running the stand:

Assistance to participate in fairs and exhibitions.

Provided that such cash grant may only be provided in respect of the first participation of an undertaking in a particular fair or exhibition.

**9.** Where the Corporation is satisfied that a small or medium-sized undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires assistance in the preparation and submission of proposals for participation in projects funded through initiatives promoted by the European Union such as the Seventh Research Framework Programme (FP7) or the Competitiveness and Innovation Framework Programme (CIP), the Corporation may provide a cash grant not exceeding 65% of the qualifying expenditure related to personnel and other services required for the preparation and submission of the proposal.

Assistance in the preparation and submission of proposals for participation in projects funded by the FP7 or CIP.

**10.** Where the Corporation is satisfied that a small or medium-sized start-up undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires assistance in developing and enhancing its business activities through the use of ICT and e-business, or through the development of ICT products or services, the Corporation may provide a cash grant not exceeding 45% of the qualifying expenditure in tangible and intangible assets and not exceeding 50% for the qualifying expenditure for the acquisition of services related to the ICT and e-business project.

Assistance for the use of ICT and e-business.

Further condition.

**11.** A small or medium-sized undertaking to be eligible for any of the benefits under these regulations, shall not claim or may not subsequently claim any other benefits with respect to the same costs under any other legislation such that the total aid would result in an aid intensity exceeding that fixed by these regulations.