

**A.L. 70 ta' l-2008****ATT DWAR L-INTRAPRIŻA TA' MALTA  
(KAP. 463)****Regolamenti ta' l-2008 dwar Inċentivi  
ghas-Sostenn ta' l-Intrapriża**

BIS-SAHHA tas-setghat moghtija bl-artikolu 5 ta' l-Att dwar l-Intrapriża ta' Malta, il-Prim Ministru u Ministru tal-Finanzi u l-Ministru għall-Investment, Industrija u Teknoloġija ta' l-Informazzjoni għamlu dawn ir-regolamenti li ġejjin:-

**1.** (1) It-titolu ta' dawn ir-regolamenti hu **Regolamenti ta' l-2008 dwar Inċentivi ghas-Sostenn ta' l-Intrapriża.** Titolu u bidu fis-sehh.

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

**2.** F'dawn ir-regolamenti, kemm –il darba r-rabta tal-kliem Interpretazzjoni. ma tehtiegħ xort'ohra.

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

“intrapriża” għandha t-tifsira moghtija lilha fl-Att;

“il-Korporazzjoni” l-Intrapriża ta' Malta imwaqqfa taht l-Att;

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

“it-Trattat” tfisser it-Trattat li jistabbilixxi l-Komunità Ewropea ppubblikat fil-ġurnal Uffiċjali ta' l-Unjoni Ewropea fil-harġa tad-29 ta' Diċembru 2006.

**3.** (1) Meta l-Korporazzjoni tkun sodisfatta li intrapriża tkun qegħda twettaq jew li jkollha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, il-Korporazzjoni tista' tipprovdi lil dik l-intrapriża b' għotja finanzjarja kif stabbilit f'dawn ir-regolamenti u fil-Linji gwida: Għotjet finanzjarji.

Iżda intrapriża m'għandhiex tkun tikkwalifika għal ebda benefiċċju provdut b'dawn ir-regolamenti jekk dik l-intrapriża topera:–

- (a) fis-settur tas-sajd jew l-akwakultura;
- (b) fil-produzzjoni primarja ta' prodotti agrikoli:

Iżda dik l-ghajjnuna tista' tinghata lil intrapriża li topera fl-ipproċessar u promozzjoni ta' prodotti agrikoli kif deskritti fl-Anness 1 mat-Trattat;

Iżda wkoll li dik l-ghajjnuna ma tistax tinghata lil intrapriži li joperaw fl-ipproċessar u fil-promozzjoni ta' prodotti agrikoli kif deskritti fl-Anness 1 mat-Trattat:

(a) meta l-ammont ta' l-ghajjnuna jiġi stabbilit abbażi tal-prezz jew tal-kwantità ta' daww il-prodotti mixtrija minn produtturi primarji jew jiġu mqegħda fuq is-suq mill-intrapriži konċernati;

(b) meta l-ghajjnuna tkun soġġetta għal kundizzjoni li trid tiġi mghoddija b'mod shiħ jew parti minnha lil produtturi primarji.

(2) Ma tistax tinghata għajjnuna taht dan ir-regolament:

(a) meta l-ghajjnuna tkun ser tinghata għal attivitajiet relatati ma' l-esportazzjoni lejn pajjiżi terzi jew Stati Membri, li tkun direttament marbuta mal-kwantitajiet esportati, l-istabbiliment u operazzjoni ta' *netwerk* ta' distribuzzjoni jew ma' spiza kurrenti oħra marbuta ma' l-attività ta' l-esportazzjoni;

(b) meta l-ghajjnuna tkun kontingenti fuq l-użu ta' oġġetti lokali u mhux importati;

(ċ) meta l-ghajjnuna tkun ser tinghata lil intrapriži li jinsabu f'diffikultà;

(d) lil intrapriži li jbieghu bl-imnut:

Iżda intrapriża ma titqiesx li qieghda tbiegh bl-imnut jekk il-bejgħ tagħha ta' prodotti jew servizzi isiru lil:

(i) persuna li tmexxi kummerċ u l-prodotti jew servizzi li jiġu mibjugħa lil dik il-persuna jew li jerġghu

jinbieghu minn dik il-persuna jew li huma użati minn dik il-persuna għal skopijiet tal-kummerċ tagħha; jew

(ii) persuna, li ma tkunx individwu, li tuża daww il-prodotti jew servizzi għall-iskopijiet ta' kummerċ li tkun tagħmel dik il-persuna;

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

**4.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża li tkun qeghda twettaq jew li jkollha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg ghajjnuna biex tipparteċipa f' fieri kummerċjali, missjonijiet kummerċjali u f'avvenimenti oħrajn bħal dawn, il-Korporazzjoni tista' ttiprovvdil lil dik l-intrapriża b' għotja finanzjarja li ma tkunx teċċedi 65% ta' l-ispiża totali li tkun għamlet dik l-intrapriża u skond il-pattijiet u l-kundizzjonijiet stabbiliti fil-Linji gwida.

Assistenza għal parteċipazzjoni f' fieri kummerċjali eċċ.

**5.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża li qed twettaq jew għandha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg ghajjnuna biex tikkollabora ma' intrapriži oħrajn jew biex tamministra interazzjonijiet bejn numru ta' intrapriži li qed jikkollaboraw magħha bil-ghan li jilhqqu oġġettivi komuni, il-Korporazzjoni tista' ttiprovvdil tali intrapriża għotja finanzjarja li ma tkunx teċċedi il-limiti stabbiliti fir-regolament 9 u skond il-pattijiet u l-kundizzjonijiet stabbiliti fil-Linji gwida.

Ghajjnuna għall-kollaborazzjoni ma' intrapriži oħrajn.

**6.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża tkun qeghda twettaq jew ikollha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg ghajjnuna biex tagħti bidu għal proġetti għall-iżvilupp ta' negozju, il-Korporazzjoni tista' ttiprovvdil lil dik l-intrapriża b' għotja finanzjarja li ma tkunx teċċedi il-limiti stabbiliti fir-regolament 9 u skond it-termini u l-kundizzjonijiet stabbiliti fil-linji gwida.

Ghajjnuna għal proġetti għall-iżvilupp ta' negozju.

**7.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża tkun qeghda twettaq jew ikollha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg l-assistenza ta' konsulenti f' qasam partikolari, il-Korporazzjoni tista' ttiprovvdil lil dik l-intrapriża b' għotja finanzjarja li tista' tkopri 100% ta' l-ewwel hmistax-il siegħa ta' l-ispejjeż għas-servizzi ta' dak il-konsulent u li f' kull każ m' għandhiex teċċedi 75% ta' l-ispejjeż tas-

Ghajjnuna għall-ingaġġ ta' konsulenti.

servizzi ta' dak il-konsulent skond il-pattijiet u l-kundizzjonijiet stabbiliti fil-Linji gwida.

Ghajnuna għall-  
iżvilupp tal-  
kompettitività  
internazzjonali.

**8.** Meta l-Korporazzjoni tkun sodisfatta li intrapriża li tkun qegħda twettaq jew ikollha l-hsieb li twettaq attività li tista' tikkontribwixxi għall-iżvilupp ekonomiku ta' Malta, tkun tehtieg ghajnuna biex isostni jew tiżviluppa il-kompettitività internazzjonali ta' l-intrapriża, il-Korporazzjoni tista' tipprovvdli lil dik l-intrapriża b'għotja finanzjarja li ma tkunx teççedi 65% ta' l-ispejjeż eliġibbli li tkun għamlet dik l-intrapriża u skond il-pattijiet u l-kundizzjonijiet stabbiliti fil-Linji gwida.

'Ir-regola *de minimis*'.

**9.** Kull ghajnuna li tista' tiġi provvduta skond dawn ir-regolamenti għandha tkun konformi mar-Regolament *De Minimis* kif mfisser fir-Regolament tal-Kunsill (KE) Nru. 1998/2006 tal-15 ta' Diçembru 2006 dwar l-applikazzjoni ta' l-Artikoli 87 u 88 tat-Trattat għal ghajnuna *de minimis*. Intrapriża tista' tirçievi ammont totali sa €200,000 ta' ghajnuna *de minimis* fuq perjodu ta' tlett snin fiskali konsekuttivi. Dan il-limitu massimu jinkludi kull ghajnuna mogħtija bhala ghajnuna *de minimis* mill-Korporazzjoni kif ukoll minn kull entità oħra.

**L.N. 70 of 2008**

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

**Enterprise Support Incentives 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 the Enterprise Support Incentives 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;

“the Treaty” means the Treaty establishing the European Community published in the Official Journal of the European Union in the edition of the 29<sup>th</sup> December 2006;

“undertaking” means an undertaking as defined in the Act.

**3.** (1) Where the Corporation is satisfied that an undertaking is carrying on or intending to carry out an activity that may contribute to the economic development of Malta, the Corporation may provide such an undertaking with a cash grant as established in these regulations and in the Guidelines: Cash Grants.

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

- (a) fishery or aquaculture sectors;
- (b) primary production of agricultural products:

Provided that such assistance may be granted to undertakings that operate in the processing and marketing of agricultural products as described in Annex 1 to the Treaty:

Provided further that such assistance may not be granted to undertakings that operate in the processing and marketing of agricultural products as listed in Annex 1 to the Treaty:

- (a) when the amount of the assistance would be fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;
- (b) when the assistance is conditional on being partly or entirely passed on to primary producers.

(2) Assistance under this regulation may not be granted:

- (a) when the assistance would be granted for export-related activities towards third countries or Member States, that would be directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity.
- (b) when the assistance would be contingent upon the use of local over imported goods.
- (c) when the assistance would be granted to undertakings in difficulty.

(d) to undertakings selling by retail:

Provided that 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 an undertaking carried on by such person;

(iii) a person through e-commerce activities resulting in on-line transactions effected by means of a secure payment system.

**4.** Where the Corporation is satisfied that an undertaking carrying on or intending to carry out an activity that may contribute to the economic development of Malta, requires assistance for the participation in trade fairs, trade missions and other such events the Corporation may provide such an undertaking with a cash grant which shall not exceed 65% of the total costs incurred by the undertaking in accordance with the terms and conditions set out in the Guidelines.

Assistance for participation in trade fairs, etc

**5.** Where the Corporation is satisfied that an undertaking carrying on or intending to carry out an activity that may contribute to the economic development of Malta, requires assistance to collaborate with other undertakings or to administer interactions between a number of undertakings that are collaborating with it with the aim of achieving common objectives, the Corporation may provide such an undertaking with a cash grant that may not exceed the limits set in regulation 9 in accordance with the terms and conditions set out in the Guidelines.

Assistance for collaboration with other undertakings.

**6.** Where the Corporation is satisfied that an undertaking carrying on or intending to carry out an activity that may contribute to the economic development of Malta, requires assistance to set up business development projects, the Corporation may provide such an undertaking with a cash grant that may not exceed the limits set in regulation 9 in accordance with the terms and conditions set out in the Guidelines.

Assistance for business development projects.

**7.** Where the Corporation is satisfied that an undertaking carrying on or intending to carry out an activity that may contribute to the economic development of Malta, requires the assistance of advisors in a particular field, the Corporation may provide such an undertaking with a cash grant that may cover up to 100% for the first fifteen hours of the costs of the services of such an advisor and that otherwise may not exceed 75% of the costs of the services of such advisor in accordance with the terms and conditions set out in the Guidelines.

Assistance for the engagement of advisors.

Assistance for the development of international competitiveness.

**8.** Where the Corporation is satisfied that an undertaking carrying on or intending to carry out a qualifying activity that may contribute to the economic development of Malta, requires assistance to support or develop the international competitiveness of the undertaking, the Corporation may provide such an undertaking with a cash grant that shall not exceed 65% of the eligible costs incurred in accordance with the terms and conditions set out in the Guidelines.

'*De minimis* rule'.

**9.** Any assistance that may be provided under these regulations shall be in conformity with the *De Minimis* Regulation as defined in Commission Regulation (EC) No. 1998/2006 of 15 December 2006 on the application of Articles 87 and 88 of the Treaty to *de minimis* aid. An undertaking may receive a total amount of up to €200,000 of *de minimis* aid over a consecutive three fiscal year period. This maximum threshold includes all aid granted as *de minimis* aid from the Corporation as well as from any other entity.