Nru. 1568

MINISTERU GĦALL-MOBBILTÀ SOSTENIBBLI

Miżura ta' Għajnuna mill-Istat

IL-MINISTERU għall-Mobbiltà Sostenibbli b'din jgħarraf bit-tnedija ta'miżura ta' Għajnuna mill-Istat biex tappoġġja impriżi involuti fit-trasport marittimu ta' persuni u merkanzija permezz ta'inġenji tal-baħar b'veloċità għolja bejn Malta u Sqallija, taħt il-Qafas Temporanju ta' Għajnuna mill-Istat għall-Kriżi fil-Lvant Nofsani (METSAF[1]). Aktar informazzjoni dwar l-iskema, inkluż il-proċess tal-applikazzjoni, tinsab fid-dokument ta' hawn taħt.

Is-16 ta' Ottubru, 2026

No. 1568

MINISTRY FOR SUSTAINABLE MOBILITY

State Aid Measure

THE Ministry for Sustainable Mobility hereby informs of the launch of a State Aid Measure to support undertakings involved in maritime transport of persons and goods by high-speed craft between Malta and Sicily under the Middle East Crisis Temporary State Aid Framework (METSAF[1]). Further information on the scheme, including the application process can be found in the document below.

16th October, 2026

State Aid Measure to support undertakings involved in maritime transport of persons and goods by high-speed craft between Malta and Sicily under the Middle East Crisis Temporary State Aid Framework (the "Temporary Crisis Framework") (Issue Date: 12th October, 2026)

1. Background

The Middle East Crisis Temporary State Aid Framework, based on Article 107(3)(c) of the Treaty on the Functioning of the European Union ('TFEU'), recognises that the EU economy is experiencing a serious disturbance. Therefore, on the basis of the foregoing circumstances, Member States may set up schemes on the basis of Section 2.3 of the Middle East Crisis Temporary State Aid Framework, to provide assistance to undertakings providing intra-EU short sea shipping services that are impacted by the said crisis.

2. Purpose of the Scheme

This Scheme is intended to support those undertakings involved in scheduled maritime transport of persons and freight by high-speed craft on the route between Malta and Sicily, to remedy the liquidity shortage faced by such undertakings as a result of the serious disturbance of the economy caused by the Middle East Crisis. Specifically, the scheme is intended to address the abnormal increases in fuel costs which such undertakings have incurred since 1 March 2026.

3. Duration of the Scheme

This Scheme is applicable as from 12 October 2026, and aid under this scheme will be awarded, i.e. committed, by 31 December 2026.

4. Granting Authority

This Scheme is administered by the Ministry for Sustainable Mobility (hereinafter referred to as 'MSM').

5. Budget of the Scheme

The MSM will allocate a budget to this Scheme of up to EUR 8,000,000, that will ensure that all eligible applicants receive compensation in a proportionate, pro-rata manner.

6. Nature of the Aid

The Measure is intended to provide direct grants to each of the eligible applicants in a proportionate, pro-rata manner for an eligible period of 1 March 2026 to 31 December 2026, on the basis of the beneficiary's current pre-crisis fuel consumption.

[1]Komunikazzjoni mill-Kummissjoni dwar il-Qafas Temporanju ta'Għajnuna mill-Istat għall-Kriżi fil-Lvant Nofsani (OJ C, C/2026/2593, 5.5.2026), EUR-Lex - 52026XC02593 - EN - EUR-Lex

[1]Communication from the Commission on the Middle East Crisis Temporary State Aid Framework (OJ C, C/2026/2593, 5.5.2026), EUR-Lex - 52026XC02593 - EN - EUR-Lex

7. Eligible Beneficiaries

The beneficiaries of the Scheme are the operators of high-speed passenger and freight ferry service authorised to provide the maritime transport of persons and goods on the route between Malta and Sicily, that are affected by the Crisis, irrespective of their size.

8. Eligible Costs

The measure aims to compensate for the abnormal increase in fuel prices as a consequence of the current Crisis, by paying the eligible undertakings a portion of up to 70% of the increased cost of fuel purchased. The amount of aid will be calculated as follows:

Up to a maximum of 70% of the amount of fuel purchased in litres x (Price of fuel quoted in €/litre *LESS* Price of fuel quoted in €/litre in January 2026) = amount of aid to operator

The fuels used by these operators are EN590 and Gasoil 0,1%, and the quoted price of each of these fuels in January 2026 was that of €0.48/litre and of €0.47/litre, respectively.

The aid takes into account any invoices for purchased fuel from 1 March 2026 until 31 December 2026.

9. Application Process

Undertakings shall submit their request to the MSM by not later than the 20 October 2026.

This section indicates the documentation that should be submitted to the MSM in relation to the fuel costs being claimed:

a. The original fiscal invoices and receipts (or a copy of the same documents certified as "True Copies of Original" by the warranted accountant or auditor), as issued by the fuel supplier.
b. MSM shall consider as eligible only invoices/receipts which include:
i. The name and details of the supplier
ii. The date of supply
iii. A clear description of the fuel product
iv. The VAT numbers of both the suppliers and the applicant]

Only requests which are complete and that include all relevant supporting documents will be evaluated for approval by the MSM.

All invoices must be submitted to MSM by 31 January 2027.

10. State Aid Rules and Obligations

The aid will only be provided upon the adoption of the Commission Decision indicating approval of the scheme notified by the Government of Malta.

Cumulation of State aid under the Middle East Crisis Temporary State Aid Framework

Aid granted under the Scheme can be cumulated with State aid exempted from notification to the Commission under the de minimis Regulation[1] or the General Block Exemption Regulation[2], granted for different eligible costs, as long as the provisions and cumulation rules of these Regulations are respected.

[1]Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis.
[2] Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, as amendeds.

Aid granted under the Scheme may be cumulated with aid granted for different eligible costs under a measure approved by the Commission under the Middle East Crisis Temporary State Aid Framework in line with the requirements in the specific sections of this Framework.

Aid granted under the Scheme cannot be cumulated with any other State aid to cover the same eligible costs.

The eligible beneficiaries shall be required to submit a declaration as appended to this agreement. The MSM may request additional information regarding the aid granted, for monitoring and reporting purposes, in particular, to verify whether the conditions laid down in this Scheme have been met.

11. Contact Details

Further information on the scheme may be obtained by contacting the MSM at:

Postal Address: Financial Management Directorate
c/o Ministry for Sustainable Mobility
Block A, Triq Francesco Buonamici
Floriana

Tel: (+356) 2292 0358
Email: dione.gravino@gov.mt

Nru. 1569

ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA (KAP. 372) U ATT DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD (KAP. 406)

Artikolu 29 tal-Att dwar l-Amministrazzjoni tat-Taxxa (Kap. 372); u Artikolu 73(2) tal-Att dwar it-Taxxa fuq il-Valur Miżjud (Kap. 406)

SKONT id-dispożizzjonijiet tal-proviso tal-Artikolu 29(1) tal-Att tal-1994 dwar l-Amministrazzjoni tat-Taxxa u/jew tal-Artikolu 73(2) tal-Att Dwar it-Taxxa tal-Valur Miżjud, il-Kummissarju tat-Taxxa u d-Dwana b'dan javża lill-persuni/kumpaniji msemmija aktar 'l isfel biex imorru l-Uffiċċju tal-Kummissarju tat-Taxxa u d-Dwana, Verification and Audit Directorate, 7, Triq Il-Masġar, Ħal Qormi QRM 3217, fi żmien tletin ġurnata minn dan l-avviż sabiex jiġbru l-avviż/i maħruġa fuqhom.

Jamal Basheer	12773A
ADMX Limited	998380322 C79653
Beyond Trading Ltd	996960512 C66724
Valerio Asti	620166620
Brun Elisabetta	620166719

Is-16 ta' Ottubru, 2026

No. 1569

INCOME TAX MANAGEMENT ACT (CAP. 372) AND VALUE ADDED TAX ACT (CAP. 406)

Article 29 of the Income Tax Management Act (Cap. 372); and Article 73(2) Value Added Tax Act (Cap. 406)

IN terms of the proviso to Article 29(1) of the Income Tax Management Act and/or Article 73(2) of the Value Added Tax Act, the Commissioner for Tax and Customs hereby notifies the persons/companies listed hereunder to call at the Verification and Audit Directorate, Office of the Commissioner for Tax and Customs, 7, Triq il-Masġar, Ħal Qormi QRM 3217, within thirty days of this notice to collect the notice/s issued on such persons/companies.

16th October, 2026