



Guidelines on the interpretation of collectors' motor vehicles of Heading 9705

Motor vehicles classified under this heading shall be of historical or ethnographic interest meaning that they are:

1. In their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system, engine, wings etc. Repairing and restoring is allowed, and broken or worn-out parts, accessories and units can have been replaced, provided that the vehicle is preserved and maintained in the *historically correct condition*; and
2. At least thirty years old; and
3. Of a model or type which is no longer in production.

The following requisite characteristics for inclusion in a collection *are presumed to be entirely fulfilled for motor vehicles which comply with the above three criteria*:

- Being relatively rare;
- Not being normally used for its original purpose;
- Being the subject of special transactions outside of the normal trade in similar utility articles; and
- Being of greater value (*meaning that its original value has appreciated*)

Irrespective of their date of manufacture, motor vehicles which can be proved to have been used in the course of a historic event can also be considered as collectors' items, if any of the following is fulfilled:

- Motor racing vehicles which can be proved to have been designed, built and used solely for competition and which *have achieved significant sporting success* at prestigious national or international events; or
- Placement along the time spectrum as recorded in the annals of historical accountings; or
- Association to famous persons with or without a nexus to a historical time. *

Parts and accessories for motor vehicles are classified in this heading, provided that they are original parts or accessories, that they are at least thirty years old, and that they are no longer in production.

Excluded from this heading are:

- Modernised or modified motor vehicles;
- Replicas and reproductions, unless they fulfil the above three criteria; and
- Motor vehicles produced commercially and limited in quantity (limited edition), unless the motor vehicle belonged to a famous person prior to its importation.

Vehicles classified as collectors' motor vehicles still need to be registered with Transport Malta in terms of Chapter 368 provisions.

Any queries are to be forwarded to the Customer Services Unit through email frontoffice.customs@gov.mt or on telephone number 25685128.

Disclaimer

These guidelines are not a legal document and every import is to be assessed on its own merit upon importation.

* Here association means belonging to famous persons.