



# DIPARTIMENT TAT-TAXXA FUQ IL-VALUR MIŻJUD

Centre Point Building, Triq Ta' Paris, Birkirkara BKR 4633  
Tel: 21499330/4  
E-mail: vat@gov.mt  
Website: http://www.vat.gov.mt

\* Ara n-noti fuq wara tal-kopja s-safra.

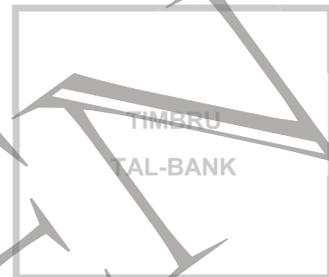
## DENUNZJA TA' TAXXA

Skont l-Artiklu 27 ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud, Kap.406

Id-denunzja tista' tintbaghat permezz tas-sit elettroniku www.vat.gov.mt

Bidu:	
Tmiem:	
Data ta' l-Gheluq:	

Denunzja b'dettalji nieqsa hija nvalida u tintbaghat lura.



### Computazzjoni tat-Taxxa

(KAXXA 8 - KAXXA 16)

17 €

(KAXXI 23 + 23A + 24)

25 €

(KAXXA 17 + KAXXA 25)

26 €

(KAXXI 34+35+36+37+37A+38)

39 €

Aġġustament ta' VAT favur id-Dipartiment

40 €

Aġġustament favur il-persuna Reġistrata

41 €

### EĊĊESS TA' KREDITU

(KAXXA 39 - 26)+(KAXXA 41 - 40)

42 €

(KAXXA 26 - 39)+(KAXXA 40 - 41)

43 €

### KREDITU TA' QABEL

44 €

TAXXA LI TRID TITHALLAS (KAXXA 43 - KAXXA 44)

45 €

Nru. tal-VAT:

KUMMERĊ INTRA-KOMUNITARJU U NON-EU		VALUR - €		OUTPUT TAX - €
Provvisti IK ta' oġġetti eżenti u provvisti ta' servizzi fejn il-klijent hu responsabbli għal hlas tal-VAT *	1			XEJN
Provvisti ta' oġġetti u servizzi fejn il-lok tal-provvista jkun barra minn Malta - EU u barra l-EU *	2			XEJN
Akkwisti IK ta' oġġetti u servizzi mixtrija minn Stati Membri oħra *	3		6	
Oġġetti u Servizzi li rċevajt li l-lok tal-provvista tagħhom hu Malta hlief dawk imniżżla f'Kaxxa 3 *	4		7	
<b>SUB-TOTAL</b>	5		8	
REVERSE CHARGE		VALUR - €		INPUT TAX - €
Akkwisti IK ta' oġġetti għall-bejgħ *	9		13	
Servizzi mixtrija minn Stati membri oħra fejn il-klijent hu responsabbli għal hlas tal-VAT *	9A		13A	
Akkwisti IK ta' oġġetti ta' natura kapitali *	10		14	
Oġġetti u servizzi li rċevajt li l-lok tal-provvista tagħhom hu Malta *	11		15	
<b>SUB-TOTAL</b>	12		16	

BEJGĦ DOMESTIKU U ESPORTAZZJONI		VALUR - €		OUTPUT TAX - €
Oġġetti/Servizzi Taxxabli bit-18%	18		23	
Servizzi Taxxabli bis-7%	18A		23A	
Oġġetti/Servizzi Taxxabli bil-5%	19		24	
Eżentati bi kreditu/Esportazzjonijiet	20			XEJN
Eżentati bla kreditu	21			XEJN
<b>SUB-TOTAL</b>	22			

XIRI DOMESTIKU U IMPORTAZZJONI		VALUR - €		INPUT TAX - €
Oġġetti taxxabli għall-bejgħ bit-18%	27		34	
Oġġetti taxxabli għall-bejgħ bil-5%	28		35	
Xiri ta' oġġetti eżentati għall-bejgħ	29			XEJN
Infiq Kapitali	30		36	
Servizzi u Spejjeż bit-18%	31		37	
Servizzi u Spejjeż bis-7%	31A		37A	
Servizzi u Spejjeż bil-5%	32		38	
<b>SUB-TOTAL</b>	33			

Jien, \_\_\_\_\_ (Isem sħiħ b'ITTRI KBAR) Nru. l D: \_\_\_\_\_  
niddikjara li d-dettalji u l-informazzjoni provduti huma korretti u shah.

Tel: \_\_\_\_\_

Firma: \_\_\_\_\_ Kariga: \_\_\_\_\_ Data: / /

### SLIP TAL-ĦLAS

(timtela' meta l-hlas isir fid-Dipartiment fi flus jew ċekk):

Ammont Dovut (kaxxa 45): € \_\_\_\_\_ Ammont imħallas: € \_\_\_\_\_

Bank \_\_\_\_\_ Nru.tal-Kont: \_\_\_\_\_ Nru.taċ-ċekk: \_\_\_\_\_

**DEPARTMENT OF VALUE ADDED TAX**

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\* See notes at the back of yellow copy.

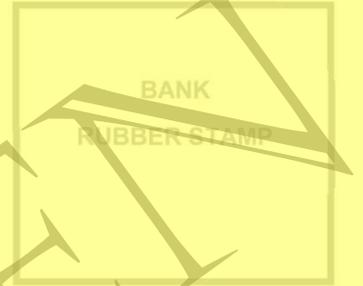
**TAX RETURN**

In terms of article 27 of the VAT Act, Cap.406

This Tax Return can be sent via website www.vat.gov.mt

Start date:	
End date:	
Due date:	

Tax Return with missing details is invalid and will be sent back.

**Tax Computation**

(BOX 8 - BOX 16)

17 €

(BOXES 23 + 23A + 24)

25 €

(BOX 17 + BOX 25)

26 €

(BOXES 34+35+36+37+37A+38)

39 €

Adjustment in favour of VAT Department

40 €

Adjustment in favour of Registered Person.

41 €

**EXCESS CREDIT**

(BOX 39 - 26)+(BOX 41 - 40)

42 €

(BOX 26 - 39)+(BOX 40 - 41)

43 €

**EXCESS CREDIT B/F**

44 €

**TAX PAYABLE (BOX 43 - BOX 44)**

45 €

REGISTRATION No: \_\_\_\_\_

INTRA-COMMUNITY and NON-EU TRADE		VALUE - €	OUTPUT TAX - €
Exempt IC Supplies of Goods and Supplies of Services where customer is liable for the tax *	1		NIL
Supplies of Goods and Services where Place of Supply is outside Malta - EU and non EU *	2		NIL
IC Acquisitions of Goods and Services received from other EU Member States *	3	6	
Goods and Services received where Place of Supply is Malta other than those reported in Box 3 *	4	7	
<b>SUB-TOTAL</b>	<b>5</b>	<b>8</b>	
REVERSE CHARGE		VALUE - €	INPUT TAX - €
IC Acquisitions of Goods for re-sale *	9	13	
Services received from EU Member States where the purchaser is liable for VAT *	9A	13A	
IC Acquisitions of Capital Goods *	10	14	
Goods and Services Received where Place of Supply is Malta *	11	15	
<b>SUB-TOTAL</b>	<b>12</b>	<b>16</b>	

DOMESTIC SUPPLIES & EXPORTS		VALUE - €	OUTPUT TAX - €
Taxable Goods/Services @ 18%	18	23	
Taxable Services @ 7 %	18A	23A	
Taxable Goods/Services @ 5%	19	24	
Exempt with Credit/Exports	20		NIL
Exempt without Credit	21		NIL
<b>SUB-TOTAL</b>	<b>22</b>		

DOMESTIC PURCHASES & IMPORTS		VALUE - €	INPUT TAX - €
Taxable Purchases for re-sale @ 18%	27	34	
Taxable Purchases for re-sale @ 5%	28	35	
Exempt Purchases for re-sale	29		NIL
Capital Goods	30	36	
Services & Overheads @ 18%	31	37	
Services & Overheads @ 7 %	31A	37A	
Services & Overheads @ 5%	32	38	
<b>SUB-TOTAL</b>	<b>33</b>		

I, \_\_\_\_\_ (Full Name in BLOCK LETTERS) ID No: \_\_\_\_\_  
 declare that all details provided are complete and correct.

Tel: \_\_\_\_\_

Signed: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: / /

**PAYMENT SLIP**

completed for cash/cheque payments at the Department):

Amount Due (BOX 45): € \_\_\_\_\_ Amount Paid: € \_\_\_\_\_

Bank \_\_\_\_\_ Account No: \_\_\_\_\_ Cheque No: \_\_\_\_\_

- Box 1:** (1) **Supplies of goods** made to a person who has a valid VAT Identification number in another EU Member State. This should also include:
- (a) supplies made under the simplified procedures of Triangulation;
  - (b) intra-community supplies of new means of transport to private individuals and to taxable persons or non-taxable legal persons not registered for VAT in another EU Member State;
  - (c) intra-community supplies of excise goods to taxable persons or non-taxable legal persons not registered for VAT purposes in another Member State.
- Supplies at (b) and (c) above should only be reported in the Recapitulative Statement if they are made to persons who have a valid identification number in another Member State.
- (2) **Supplies of services** deemed to take place where the customer is established rendered to a customer who is identified for VAT purposes in another Member State. (To be reported in the Recapitulative Statement).
- Box 2:** **Supplies of goods and services** made to taxable or non-taxable persons, where the place of supply is abroad. These supplies are chargeable either in another EU Member State or in any country outside the EU, including also Distance Sales that exceed the applicable threshold and goods supplied with installation abroad. (Not required to be reported in the Recapitulative Statement).
- Box 3:** (1) **Intra-Community Acquisition of goods**, including also any transfers by a supplier from another EU Member State to Malta; goods acquired by the acquirer for personal use; and, acquisitions made in Malta by a person who is not established in Malta under the simplified procedures of Triangulation.
- (2) **Services** deemed to take place where the customer is established received from taxable persons registered in other EU Member States where the customer is liable to account for the VAT in Malta.
- Box 4:** **Supplies of services and goods** received from a supplier in another EU Member State or in any country outside the EU and which supplies are taxable in Malta including also similar supplies acquired by the business for personal use.
- Box 9:** **Intra-Community Acquisitions of goods for resale** and other goods (reported in Box 3) to the extent that the taxable person has the right of deduction and provided that such goods are used exclusively for business.
- Box 9A:** **Services** (reported in Box 3) deemed to take place where the customer is established received from taxable persons registered in other EU Member States where the customer is liable to account for the VAT in Malta, which services are used exclusively for business and to the extent that the customer has the right of deduction.
- Box 10:** **Intra-Community Acquisitions of Capital goods** (reported in Box 3) to the extent that the taxable person has the right of deduction and provided that such goods are used exclusively for business,
- Box 11:** **Services and goods** (reported in Box 4) to the extent that the taxable person has the right of deduction and provided that such services and/or goods are used exclusively for business.

Further information is available in the VAT Department leaflet "*NOTES ON HOW TO COMPLETE THE VAT RETURN*" or by accessing the following link: [http://vat.gov.mt/docs/new\\_vat\\_return\\_form\\_english.pdf](http://vat.gov.mt/docs/new_vat_return_form_english.pdf)

#### DATA PROTECTION ACT, 2001

The VAT Department collects information to administer the Value Added Tax and for detecting and preventing fraud. Where the law permits the Department may also obtain information about you from third parties or give information to them. This would be to check its accuracy, prevent and detect fraud or protect public funds.

#### ATT TA' L-2001 DWAR IL-PROTEZZJONI U L-PRIVATEZZA TAD-DATA

Id-Dipartiment tal-VAT jiġbor l-informazzjoni biex jammistra t-Taxxa tal-Valur Miżjud u biex jikkonferma u jipproteġi frodi. Fejn tippermetti l-liġi, id-Dipartiment jista' wkoll iġib informazzjoni dwar ek minghand terzi persuni jew tinghata nformazzjoni lilhom. Dan isir biex jiżgura li l-informazzjoni hija korretta, jipproteġi u jikkonferma frodi jew jipproteġi fondi pubbliċi.