



OFFICE OF  
THE COMMISSIONER  
FOR REVENUE

# Tax Residence Certificate

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USER MANUAL

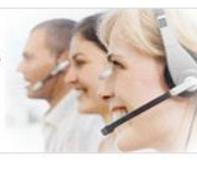


## CfR Website Login

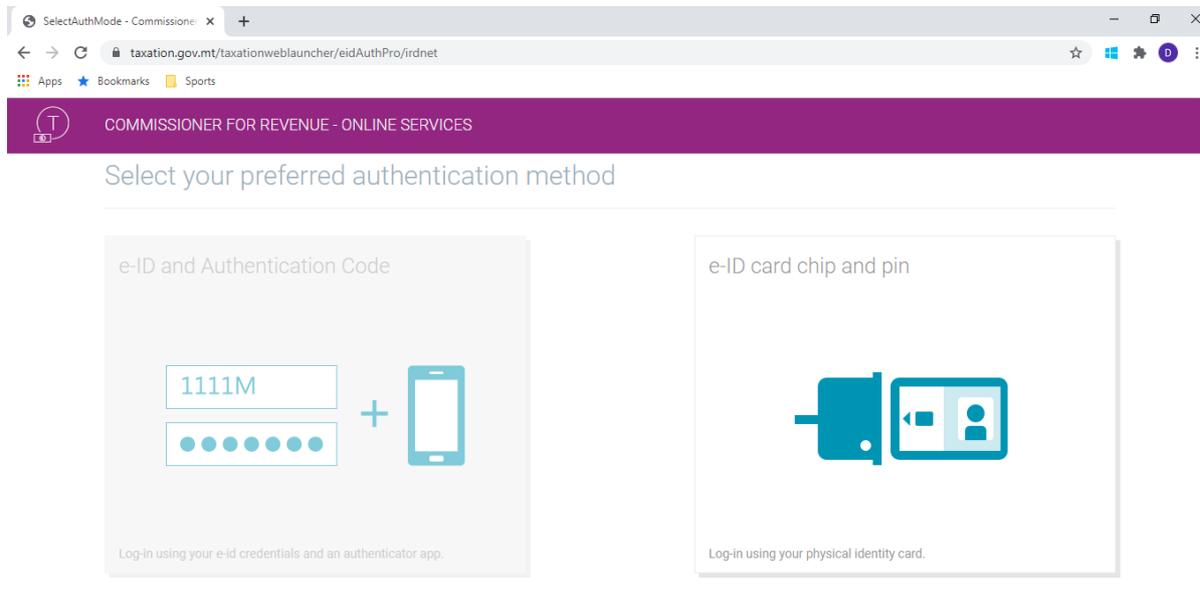
- Log in the CfR website - <https://cfr.gov.mt/en/Pages/Home.aspx>; and
- Click on Income Tax Services Online;

### Latest News

- ▶ Year of Assessment 2019 Tax Returns for Companies
- ▶ The Commissioner for revenue notifies that the deadline for the submission and payment of forms TA22 and TA24 has been **Extended** up to the **30th June 2019** without incurring any interest/penalties
- ▶ 2018 annual average exchange rates of the Euro
- ▶ The Commissioner for Revenue notifies that the next due date is **15th May 2019** for submission of VAT Tax Returns together with any payments
- ▶ The Commissioner for Revenue notifies that the next due date is **15th May 2019** for submission of Environmental Contribution on Accommodation Tax Returns with any payments

<p><b>PERSONAL SERVICES</b></p> <ul style="list-style-type: none"> <li>• My Account</li> <li>• Online Statements</li> </ul>	<p>Register for VAT Online</p> 	<p><b>USEFUL LINKS</b></p> <ul style="list-style-type: none"> <li>• GOV.mt</li> <li>• Ministry for Finance</li> <li>• EU Tax and Customs</li> <li>• Freedom of Information</li> <li>• Taxpayer Charter</li> <li>• CFR News</li> </ul>
<p><b>CORPORATE SERVICES (TAX PRACTITIONERS, EMPLOYERS, VAT DELEGATED)</b></p> <ul style="list-style-type: none"> <li>• Income Tax Services Online ←</li> <li>• VAT Services</li> <li>• Access Manager</li> <li>• MOSS</li> <li>• Submit FSS Online</li> </ul>	<p>Submission of your VAT return and payment 7 days later.</p> 	<p><b>LEGAL &amp; TECHNICAL</b></p> <ul style="list-style-type: none"> <li>• Legal &amp; Technical Page</li> </ul>
<p><b>NOTARY SERVICES</b></p> <ul style="list-style-type: none"> <li>• Notary Online Services</li> </ul>	<p><b>REFUNDS THROUGH DIRECT CREDIT (SEPA)</b></p> <ul style="list-style-type: none"> <li>• Income Tax Refund</li> <li>• VAT Refund</li> </ul>	<p>Customer Care Call 153</p> 

c) Please choose one of the authentication methods as depicted below:



### **Access to the TRC on the CFR Website**

Upon clicking on one of the options, the user will be redirected to the login page of the E-ID. The ID Number and Password required by this page are the same credentials that the user uses to log in to the E-ID services.

If the user chooses the “e-id card chip and pin” option the below Figure will be shown:

## Sign in with your electronic ID Card

To use the electronic ID Card, please:

1. Set up the card and reader (see link below for help).
2. Attach the reader to your computer.
3. Insert the ID card into the reader.
4. Click on the image below, and enter your PIN A.



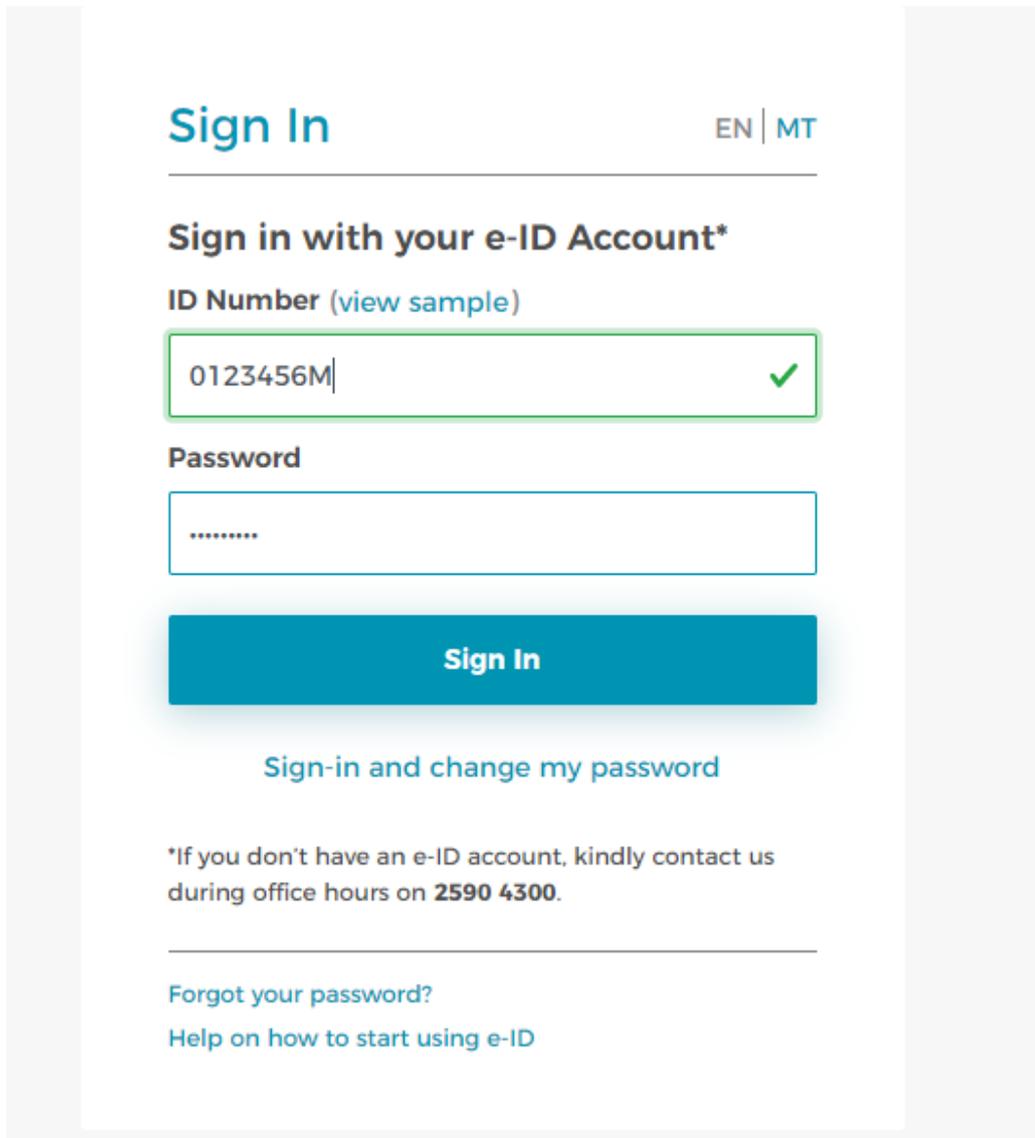
\*If you don't have an e-ID account, kindly contact us during office hours on **2590 4300**.

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[Set up and use your electronic ID Card](#)

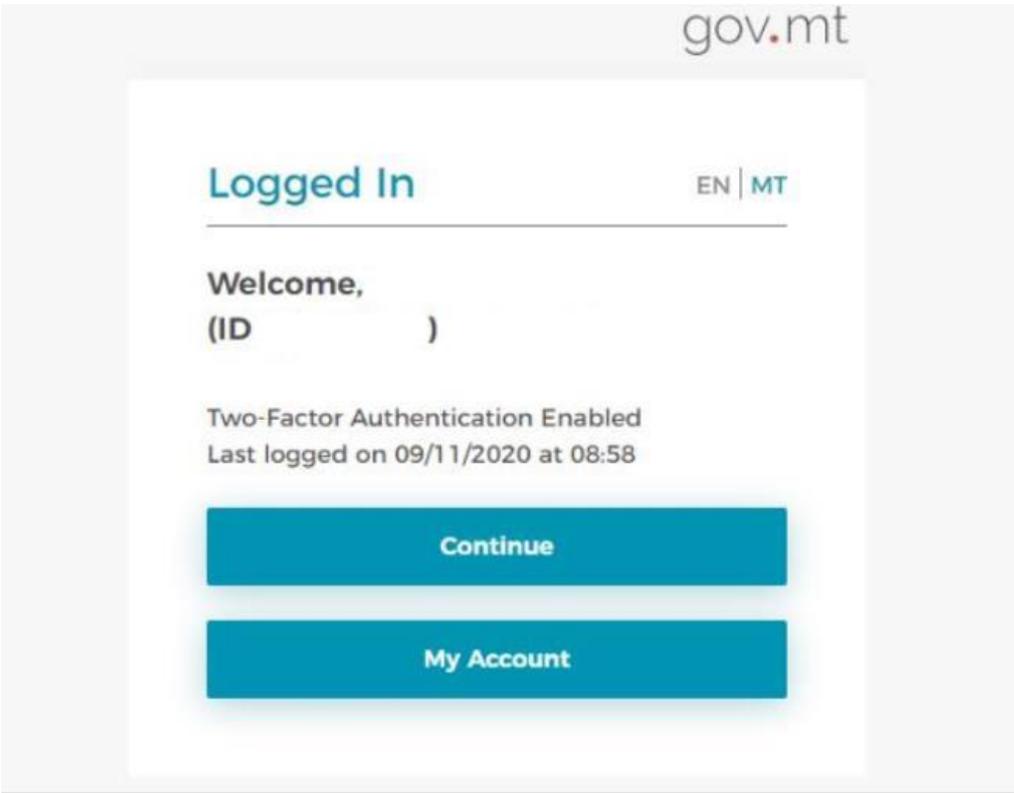
## E-id and authentication code

If the e-ID and Authentication Code is selected, the user would be required to sign in as per screenshot below:



The screenshot shows a sign-in interface for an e-ID account. At the top left is the text "Sign In" in blue, and at the top right are the language options "EN | MT". Below this is a horizontal line. The main heading is "Sign in with your e-ID Account\*" in bold. Underneath is the label "ID Number (view sample)" followed by a text input field containing "0123456M" and a green checkmark icon. Below that is the label "Password" followed by a password input field with masked characters ".....". A large blue button with the text "Sign In" is positioned below the password field. Under the button is the link "Sign-in and change my password". At the bottom, there is a note: "\*If you don't have an e-ID account, kindly contact us during office hours on 2590 4300." Below this note is a horizontal line, followed by two links: "Forgot your password?" and "Help on how to start using e-ID".

After signing in, a six-digit code will be sent to the respective mobile number which would be needed to complete the 2-factor authentication to log in:



## Tax Residence Certificate submission

a) Select CFR Services;

<a href="#">Logout</a> <a href="#">CFR Website</a>	
<b>Main Menu</b>	Please select a role from the list below.
Main Page	
	 <b>Employed Practitioner</b>
	 <b>CFR Services</b>
	 <b>My Personal Tax</b> <ul style="list-style-type: none"><li>• Submit Tax Return</li><li>• Statement Preview</li><li>• View Payments</li></ul>

b) Search for the applicant (denoted by client), in relation to which a tax residence certificate will be submitted in the screen below:

Please input search criteria to find desired client

 <b>Search</b>			
Name	<input type="text"/>	PE Number	<input type="text"/>
Tax Reference	<input type="text"/>	Data Provider Number	<input type="text"/>
ROC Number	<input type="text"/>		
			 <b>Go</b>

c) Select 'Certificate of Tax Residence' tab;

COMMISSIONER FOR REVENUE | Income Tax Services

Logout | CFR Website

**Main Menu**

- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
- My Account
- My Balances
- Tax Consolidation
- PT Reduction Form
- Certificate of Tax Residence
- Submit FSS Files
- View FSS Results
- View FSS Payments
- Employee Registration
- FSS
- Validate IDs
- Validate NIs
- Shareholder Reg
- View Shareholder Sub
- Accounting Period
- DDT10
- Shareholder List
- Change Client
- Change Role
- Main Page

Please choose an option from the left

**Submit FSS Files**  
This function is used to file end of year FSS Files. The FSS Files should meet the specifications issued by the Commissioner For Revenue

**FSS Submission Results**  
This function enables you to view file submission history and results. Any validation errors are also listed here.

**View FSS Payments**  
This function allows viewing of FSS payments for a specific year.

**Submit Employment - FS4 Forms**  
This function is used to submit employee's employment information

**FSS Interactive Form**  
Fill in the Payer's Monthly Payment Advice (FS5) and effect payment online.

**Change Client**  
Allows you to service a different client.

**Change Role**  
Allows you to change your working profile.

### Important Note:

Although every effort has been made to automate all tax residence certificates requests for companies, in some instances the online service may not be available. These include overseas companies (denoted by an OC number in MBR) and companies which form part of a fiscal unit. In these circumstances a manual application should be submitted to our offices.

Please note that a request for a tax residence certificate cannot be made until all tax returns which are due by the relative company have been submitted by the date of the request. If there are tax returns which are due, the following error will come up. Further details can be provided by accessing the My Balances online service as depicted below:

- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
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- My Balances
- Tax Consolidation
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There are **pending tax returns** for the company. Kindly access My Balances for further details. Please submit the relative return/s to able to continue.

<b>Total Balances</b> EUR 0	<b>Missing Returns</b> 1	<b>Pending Refunds</b> EUR 0
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The total balances reflect the debit amounts from the processed documents submitted.

The pending refunds reflect the credit amounts as of last document.

**\* Click for further information**

For further information/clarification relative to the above please send an email to [ictutaxcertificates.mfin@gov.mt](mailto:ictutaxcertificates.mfin@gov.mt).

- d) When selecting the Tax Residence Certificate tab, the online application as displayed below will be uploaded:

Certificate of Tax Residence Obo: ABC LTD |

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**Application for a Tax Residence Certificate**

I hereby request a certificate of tax residence for the purposes of

Reason on the basis of which this request is being made

**Confirmation**

I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by  as Director/s of ABC LTD .

**Data Protection**

- e) From the dropdown menu, select the legal instrument(s) for the purposes of which the certificate of tax residence is being requested:

Certificate of Tax Residence Obo: ABC LTD |

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**Application for a Tax Residence Certificate**

I hereby request a certificate of tax residence for the purposes of

Reason on the basis of which this request is being made

The Interest-Royalty Directive  
The Double Taxation Agreement  
The Income Tax Act (no treaty Is in place)  
The Parent-Subsidiary Directive and the Double Taxation Agreement

**Confirmation**

I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by  as Director/s of ABC LTD .

## Submission of a tax residence certificate for the purposes of the Interest and Royalty Directive

a) Select 'The Interest-Royalty Directive' from the drop-down menu;

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Interest-Royalty Directive
Reason on the basis of which this request is being made	

b) Select the reason on the basis of which the request is being made (drop down menu with list of valid reasons to choose from):

Certificate of Tax Residence	
Obo: ABC LTD	
Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Interest-Royalty Directive
Reason on the basis of which this request is being made	
Declarations	
I, the undersigned hereby;	
declare that the effective management of ABC LTD is in Malta;	
declare that to the best of my knowledge, the information contained in this application is true, correct and complete;	
declare that ABC LTD is NOT benefitting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234.43);	
undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of	
	<input type="checkbox"/> <ul style="list-style-type: none"> <li>To avoid double taxation relative to provisions of goods/services</li> <li><b>To avoid double taxation relative to dividend distributions/coupon payments</b></li> <li>To avoid double taxation relative to dividend income receivable</li> <li>To avoid double taxation relative to interest income receivable</li> <li>To avoid double taxation relative to royalty income receivable</li> <li>To avoid double taxation relative to income from immovable property</li> <li>To avoid double taxation relative to income from business profits</li> <li>To avoid double taxation relative to income from international shipping and air transport</li> <li>To avoid double taxation relative to income from associated enterprises</li> <li>To avoid double taxation relative to income from capital gains</li> <li>To avoid double taxation relative to other income</li> <li>To avoid double taxation on receipt of lease and other similar income</li> <li>For the purposes of opening a new bank account</li> <li>Part of the due diligence documentation required as part of KYC requirements</li> </ul>

c) Then, proceed to the declarations tab as follows:

- Tick all five declarations as depicted below;
- Insert the name/s and surname/s of Director/s on behalf of whom the declaration is being made (must not be less than five characters and no numeric values and special characters are accepted);
- Once all details have been reviewed, click on 'Confirm and Submit' button to generate the certificate.

Declarations	
I, the undersigned hereby;	
declare that the effective management of ABC LTD is in Malta;	<input type="checkbox"/>
declare that to the best of my knowledge, the information contained in this application is true, correct and complete;	<input type="checkbox"/>
declare that ABC LTD is NOT benefitting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234.43);	<input type="checkbox"/>
undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of such changes;	<input type="checkbox"/>
agree to provide additional information or documents if requested by the Commissioner for Revenue in such form as the Commissioner may determine;	<input type="checkbox"/>
Confirmation	
I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by <input type="text"/> as Director/s of ABC LTD .	
Data Protection	
<p>The Commissioner for Revenue uses the information provided to process the application in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Office of the Commissioner for Revenue unless permitted by law. The Commissioner for Revenue treats your personal information in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. Any queries may be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN 0170.</p>	
The certificate has been generated 5 time/s. <input type="button" value="Confirm and Submit"/>	

- d) Click on the certificate generated in PDF format and download it. The user has the option of either printing the certificate or saving the certificate in PDF format;

**Main Menu**

- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
- My Account
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- Tax Consolidation
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- View FSS Payments
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- Validate NIs
- Shareholder Reg
- View Shareholder Sub
- Accounting Period
- DDT10
- Shareholder List
- Change Client
- Change Role
- Main Page

**Certificate of Tax Residence**

You can download the Certificate PDF from here. [Download](#)

This certificate will **not be saved** on this menu. Please download certificate **before exiting**

ResidenceCertifica....pdf

**Important Note:**

The certificate generated is **not saved** on the website and is **not sent** to the user/applicant’s email address. Please make sure that step d) is completed before exiting the page.

The person doing the submission will receive an automated generated submission acknowledgement to his/her email address.

Although a user can generate more than one certificate in relation to a company every care should be taken such that no unnecessary requests are made. A log relative to the number of times a certificate of tax residence is generated is kept (indicated next to the Confirm and Submit button) which the Commissioner for Revenue reserves the right to enquire.

## Submission of a tax residence certificate for the purposes of the Double Taxation Agreement

a) Select 'The Double Taxation Agreement';

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Double Taxation Agreement
Reason on the basis of which this request is being made	▼
Please specify the country relative to which there is a double taxation agreement with Malta:	▼

b) Select the reason on the basis of which the request is being made (drop down menu with list of valid reasons to choose from):

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Double Taxation Agreement
Reason on the basis of which this request is being made	To avoid double taxation relative to provisions of goods/services
Please specify the country relative to which there is a double taxation agreement with Malta:	▼

c) Select the county relative to which there is a double taxation agreement with Malta (drop down menu with list of countries to choose from):

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Double Taxation Agreement
Reason on the basis of which this request is being made	To avoid double taxation relative to provisions of goods/services
Please specify the country relative to which there is a double taxation agreement with Malta:	ANDORRA
If you are requesting certificate for a particular fiscal year please specify year required	▼
<b>IMPORTANT NOTES</b> Requests can be made: 1. <b>up to 3 years</b> prior to the current fiscal year; or 2. from <b>date of incorporation</b> (applicable to companies incorporated within timeframe specified in 1). <i>Please leave blank if neither 1 or 2 apply.;</i>	

d) The user has the option to request a certificate for a particular fiscal year (going back up to 3 years from the current fiscal year) or date of incorporation (if incorporated not more than 3 years from the current fiscal year). If a request goes back to more than 3 years from the current fiscal year please send an email to [ictutaxcertificates.mfin@gov.mt](mailto:ictutaxcertificates.mfin@gov.mt) providing details of the relative request.

If you are requesting certificate for a particular fiscal year please specify year required	▼
<b>IMPORTANT NOTES</b> Requests can be made: 1. <b>up to 3 years</b> prior to the current fiscal year; or 2. from <b>date of incorporation</b> (applicable to companies incorporated within timeframe specified in 1). <i>Please leave blank if neither 1 or 2 apply.;</i>	
	2019 2018 From incorporation

**Important note:**

Please leave blank if d) is Not applicable.

Kindly note that this option as detailed in step d) is not available where the country Italy is chosen. In this case wording on the certificate will relate to the current fiscal year.

e) Then, proceed to the declarations tab as follows:

- Tick the appropriate declarations as depicted below (either one of the first two declaration should be ticked);
- Insert the name/s and surname/s of Director/s on behalf of whom the declaration is being made (must not be less than five characters and no numeric values and special characters are accepted).
- Once all details have been reviewed, click on ‘Confirm and Submit’ button to generate the certificate.

Declarations	
I, the undersigned hereby;	
declare that the effective management of ABC LTD is in Malta; or	<input type="checkbox"/>
declare that the effective management of ABC LTD is not in _____ in terms of the relative double taxation agreement;	<input type="checkbox"/>
declare that ABC LTD is NOT benefiting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234.43);	<input type="checkbox"/>
declare that to the best of my knowledge, the information contained in this application is true, correct and complete;	<input type="checkbox"/>
undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of such changes;	<input type="checkbox"/>
agree to provide additional information or documents if requested by the Commissioner for Revenue in such form as the Commissioner may determine;	<input type="checkbox"/>

Confirmation	
I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by <input type="text"/> as Director/s of ABC LTD .	

Data Protection
<i>The Commissioner for Revenue uses the information provided to process the application in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Office of the Commissioner for Revenue unless permitted by law. The Commissioner for Revenue treats your personal information in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. Any queries may be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN 0170.</i>

The certificate has been generated 5 time/s.

- f) Click on the certificate generated in PDF format and download it. The user has the option of either printing the certificate or saving the certificate in PDF format;

**Main Menu**

- Submit Tax Return
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- View Shareholder Sub
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- Change Client
- Change Role
- Main Page

**Certificate of Tax Residence**

You can download the Certificate PDF from here. [Download](#)

This certificate will **not be saved** on this menu. Please download certificate **before exiting**

ResidenceCertifica....pdf

**Important Note:**

The certificate generated is **not saved** on the website and is **not sent** to the user/applicant's email address. Please make sure that step f) is completed before exiting the page.

The person doing the submission will receive an automated generated submission acknowledgement to his/her email address.

Although a user can generate more than one certificate in relation to a company every care should be taken such that no unnecessary requests are made. A log relative to the number of times a certificate of tax residence is generated is kept (indicated next to the Confirm and Submit button) which the Commissioner for Revenue reserves the right to enquire.

**Submission of a tax residence certificate for the purposes of the Income Tax Act (no treaty is in place)**

**Important Note:**

This should only be selected if Malta has no double taxation agreement with the relative country.

a) Select 'The Income Tax Act (no treaty is in place)';

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Income Tax Act (no treaty is in place) ▼
Reason on the basis of which this request is being made	▼
The certificate of tax residency is being requested for presentation to	▼
Please specify the relative country	▼

b) Select the reason on the basis of which the request is being made (drop down menu with list of valid reasons to choose from);

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Income Tax Act (no treaty is in place) ▼
Reason on the basis of which this request is being made	▼
The certificate of tax residency is being requested for presentation to	
Please specify the relative country	
<b>Declarations</b>	
I, the undersigned hereby;	
declare that the effective management of . . . . . LIMITED is in Malta;	
declare that NO double taxation agreement is in place with the country/jurisdiction that the certificate will be presented to/for . . . . .	

- To avoid double taxation relative to provisions of goods/services
- To avoid double taxation relative to dividend distributions/coupon payments
- To avoid double taxation relative to dividend income receivable
- To avoid double taxation relative to interest income receivable
- To avoid double taxation relative to royalty income receivable
- To avoid double taxation relative to income from immovable property
- To avoid double taxation relative to income from business profits
- To avoid double taxation relative to income from international shipping and air transport
- To avoid double taxation relative to income from associated enterprises
- To avoid double taxation relative to income from capital gains
- To avoid double taxation relative to other income
- To avoid double taxation on receipt of lease and other similar income
- For the purposes of opening a new bank account
- Part of the due diligence documentation required as part of KYC requirements

c) Select to whom the tax residence certificate will be presented to from the drop-down list as follows:

- The tax authority; or
- The financial institution; or
- Contracting Party

Application for a Tax Residence Certificate	
I hereby request a certificate of tax residence for the purposes of	The Income Tax Act (no treaty is in place) ▼
Reason on the basis of which this request is being made	To avoid double taxation relative to dividend distributions/coupon payments ▼
The certificate of tax residency is being requested for presentation to	▼
Please specify the relative country	a financial institution in; a transacting party in; the tax authority of;

- d) Please select the relative country (with which Malta has no double taxation agreement in place) relative to which the option selected in c) will be presented to:

Application for a Tax Residence Certificate		
I hereby request a certificate of tax residence for the purposes of	The Income Tax Act (no treaty is in place)	▼
Reason on the basis of which this request is being made	To avoid double taxation relative to provisions of goods/services	▼
The certificate of tax residency is being requested for presentation to	the tax authority of,	▼
Please specify the relative country	BELARUS	▼

- e) Then, proceed to the declarations tab as follows:

- Tick all six declarations as depicted below;
- Insert the name/s and surname/s of Director/s on behalf of whom the declaration is being made (must not be less than five characters and no numeric values and special characters are accepted);
- Once all details have been reviewed, click on 'Confirm and Submit' button to generate the certificate

Declarations	
I, the undersigned hereby;	
declare that the effective management of ABC LTD is in Malta;	<input type="checkbox"/>
declare that NO double taxation agreement is in place with the country/jurisdiction that the certificate will be presented to/or used in;	<input type="checkbox"/>
declare that ABC LTD is NOT benefitting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234.43);	<input type="checkbox"/>
declare that to the best of my knowledge, the information contained in this application is true, correct and complete;	<input type="checkbox"/>
undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of such changes;	<input type="checkbox"/>
agree to provide additional information or documents if requested by the Commissioner for Revenue in such form as the Commissioner may determine;	<input type="checkbox"/>
Confirmation	
I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by <input type="text"/> as Director/s of ABC LTD .	
Data Protection	
<p><i>The Commissioner for Revenue uses the information provided to process the application in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Office of the Commissioner for Revenue unless permitted by law. The Commissioner for Revenue treats your personal information in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. Any queries may be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN 0170.</i></p>	

The certificate has been generated 5 time/s.

- f) Click on the certificate generated in PDF format and download it. The user has the option of either printing the certificate or saving the certificate in PDF format.

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**Certificate of Tax Residence**

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ResidenceCertifica....pdf

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**Submission of a tax residence certificate for the purposes of the Parent Subsidiary Directive and the Double Taxation Agreement**

a) Select 'The Parent-Subsidiary Directive and Double Taxation Agreement';

Application for a Tax Residence Certificate

I hereby request a certificate of tax residence for the purposes of The Parent-Subsidiary Directive and the Double Taxation Agreement

Reason on the basis of which this request is being made ▼

Please specify the country relative to which there is a double taxation agreement with Malta: ▼

b) Select the reason on the basis of which the request is being made (drop down menu with list of valid reasons to choose from):

Application for a Tax Residence Certificate

I hereby request a certificate of tax residence for the purposes of The Parent-Subsidiary Directive and the Double Taxation Agreement

Reason on the basis of which this request is being made ▼

PLEASE specify the country relative to which there is a double taxation agreement with Malta:

Declarations

I, the undersigned hereby;

declare that the effective management of ABC LTD is in Malta; or

declare that the effective management of ABC LTD is not in \_\_\_\_\_ in terms of the relative double taxation agreement;

declare that ABC LTD is NOT benefiting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234-43);

- To avoid double taxation relative to provisions of goods/services
- To avoid double taxation relative to dividend distributions/coupon payments
- To avoid double taxation relative to dividend income receivable
- To avoid double taxation relative to interest income receivable
- To avoid double taxation relative to royalty income receivable
- To avoid double taxation relative to income from immovable property
- To avoid double taxation relative to income from business profits
- To avoid double taxation relative to income from international shipping and air transport
- To avoid double taxation relative to income from associated enterprises
- To avoid double taxation relative to income from capital gains
- To avoid double taxation relative to other income
- To avoid double taxation on receipt of loans and other similar income
- For the purposes of opening a new bank account
- Part of the due diligence documentation required as part of KYC requirements

c) Select the county relative to which there is a double taxation agreement with Malta (drop down menu with list of countries to choose from):

Application for a Tax Residence Certificate

I hereby request a certificate of tax residence for the purposes of The Parent-Subsidiary Directive and the Double Taxation Agreement

Reason on the basis of which this request is being made ▼

Please specify the country relative to which there is a double taxation agreement with Malta: ▼

Declarations

I, the undersigned hereby;

declare that the effective management of ABC LTD is in Malta; or

declare that the effective management of ABC LTD is not in \_\_\_\_\_ in terms of the relative double taxation agreement;

declare that ABC LTD is NOT benefiting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234-43);

declare that to the best of my knowledge, the information contained in this application is true, correct and complete;

undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of such changes;

agree to provide additional information or documents if requested by the Commissioner for Revenue in such form as the Commissioner may determine;

- ALBANIA
- ANDORRA
- AUSTRALIA
- AUSTRIA
- AZERBAIJAN
- SAUDI ARABIA
- BARBADOS
- BELGIUM
- BOTSWANA
- BULGARIA
- CANADA
- CHINA
- CROATIA
- CYPRUS
- CZECH REPUBLIC
- DENMARK
- EGYPT
- ESTONIA
- FINLAND

Confirmation

d) Then, proceed to the declarations tab as follows:

- Tick the appropriate declarations as depicted below (either one of the first two declarations should be ticked);
- Insert the name/s and surname/s of Director/s on behalf of whom the declaration is being made (must not be less than five characters and no numeric values and special characters are accepted);
- Once all details have been reviewed, click on 'Confirm and Submit' button to generate the certificate.

Declarations	
I, the undersigned hereby;	
declare that the effective management of ABC LTD is in Malta; or	<input type="checkbox"/>
declare that the effective management of ABC LTD is not in _____ in terms of the relative double taxation agreement;	<input type="checkbox"/>
declare that ABC LTD is NOT benefitting from the exemption in terms of the Merchant Shipping (Taxation and Other Matters Relating to Shipping Organisations) Regulations (SL 234.43);	<input type="checkbox"/>
declare that to the best of my knowledge, the information contained in this application is true, correct and complete;	<input type="checkbox"/>
undertake to inform the Commissioner for Revenue of any changes to the facts contained in this application within fifteen days of such changes;	<input type="checkbox"/>
agree to provide additional information or documents if requested by the Commissioner for Revenue in such form as the Commissioner may determine;	<input type="checkbox"/>

Confirmation	
I/we D'amato Joseph confirm that the above details are a faithful representation of information/declaration provided by <input type="text"/> as Director/s of ABC LTD .	

Data Protection
<small>The Commissioner for Revenue uses the information provided to process the application in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Office of the Commissioner for Revenue unless permitted by law. The Commissioner for Revenue treats your personal information in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. Any queries may be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN 0170.</small>

The certificate has been generated 5 time/s.

- e) Click on the certificate generated in PDF format and download it. The user has the option of either printing the certificate or saving the certificate in PDF format.

**Main Menu**

- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
- My Account
- My Balances
- Tax Consolidation
- PT Reduction Form
- Certificate of Tax Residence
- Submit FSS Files
- View FSS Results
- View FSS Payments
- Employee Registration
- FSS
- Validate IDs
- Validate NIs
- Shareholder Reg
- View Shareholder Sub
- Accounting Period
- DDT10
- Shareholder List
- Change Client
- Change Role
- Main Page

**Certificate of Tax Residence**

You can download the Certificate PDF from here. [Download](#)

This certificate will **not be saved** on this menu. Please download certificate **before exiting**

ResidenceCertifica....pdf

**Important Note:**

The certificate generated is **not saved** on the website and is **not sent** to the user/applicant’s email address. Please make sure that step e) is completed before exiting the page.

The person doing the submission will receive an automated generated submission acknowledgement to his/her email address.

Although a user can generate more than one certificate in relation to a company every care should be taken such that no unnecessary requests are made. A log relative to the number of times a certificate of tax residence is generated is kept (indicated next to the Confirm and Submit button) which the Commissioner for Revenue reserves the right to enquire.

## Submission of a tax residence certificate for a Shipping or a SICAV company (denoted with an SV number)

SICAV and Shipping companies only have 2 options (The Double Taxation Agreement and the Income Tax Act):

Certificate of Tax Residence 060:1 SICAV PLC

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Application for a Tax Residence Certificate

I hereby request a certificate of tax residence for the purposes of

Reason on the basis of which this request is being made

The Double Taxation Agreement  
The Income Tax Act (no treaty is in place)

## Process of verifying the validity of the tax residence certificate

- a) Visit the Cfr website - <https://cfr.gov.mt/en/Pages/Home.aspx>;
- b) Click on CFR Document Verifier (found in the home page under useful links);

<b>PERSONAL SERVICES</b> <ul style="list-style-type: none"><li>• My Account</li><li>• Online Statements</li></ul>	<b>REGISTRATION</b> for VAT and PE numbers	<b>USEFUL LINKS</b> <ul style="list-style-type: none"><li>• GOV.mt</li><li>• Ministry for Finance</li><li>• EU Tax and Customs</li><li>• Freedom of Information</li><li>• Taxpayer Charter</li><li>• Cfr News</li><li>• Cfr Document Verifier ←</li></ul>
<b>CORPORATE SERVICES (TAX PRACTITIONERS, EMPLOYERS, VAT DELEGATED)</b> <ul style="list-style-type: none"><li>• Authorisation of Tax Representative</li><li>• Income Tax Services Online</li></ul>	<b>DEACTIVATION AND REACTIVATION</b> of VAT and PE numbers	

- c) Scan the QR code found on the top right hand corner of the certificate (using a barcode scanner) or alternatively copy the barcode found on the bottom of the certificate.

Input the barcode, taxpayer and submission reference found on the certificate and click on verify:

**CERTIFICATE OF TAX  
RESIDENCE**

**Steps to follow to authenticate the certificate:**

1. Scan the QR Code found on the top right-hand corner of the certificate (using a barcode reader or by downloading a QR scanner app on a mobile). The 2d barcode is also found on the bottom of the certificate for ease of reference;
2. The barcode should be inputted in the first field as explained in step 1;
3. Input the Taxpayer Reference and Submission Reference found on the certificate;
4. Click on verify.

**Barcode**

**Taxpayer Reference**

**Submission Reference**

### **Frequently Asked Question**

#### **Why is the old registered address of the company displayed on the certificate generated?**

If the address of the relative company displayed on the certificate is not the correct registered address (according to MBR records) this means that CfR records have not been updated. Kindly send an email to [ictutaxcertificates.mfin@gov.mt](mailto:ictutaxcertificates.mfin@gov.mt) so that a CfR official can do the necessary updates on the CFR database. Once updated a fresh request can be submitted through the CfR website and the certificate with the updated address will be generated.

Any queries not covered in this user manual can be directed to [ictutaxcertificates.mfin@gov.mt](mailto:ictutaxcertificates.mfin@gov.mt).