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VAT RECORDS AND DOCUMENTATION

May 2023
Brandon Gatt

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Date: May 2023



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AGENDA

- Introduction
- Records and Information
- Keeping and storing of VAT Records
- The Eleventh Schedule to the Malta VAT Act (Chapter 406 of the Laws of Malta)
- Inspection and production of records
- VAT Invoicing
- Other declarations
- VAT developments – 2019 to 2021



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Introduction

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Introduction

Why should every registered person keep records for VAT purposes?

Preparation of quarterly VAT Returns – Article 10

Proof for valid Intra-Community Supply/Intra-Community Acquisition

Preparation of Annual Declaration – Article 11

Malta VAT Department may request them during an inspection

Preparation of Notice of Payments – Article 12



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Records and Information

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Legal Basis

Council Directive 2006/112/EC ("VAT Directive")

Title XI – Articles 241 to 249

Malta VAT Act (Chapter 406 of the Laws of Malta)("VATA")

Articles 48 – 56



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RECORDS TO BE KEPT

VAT Directive 2006/112/EC

- Member States are required to check taxable persons' returns, accounts and other relevant documents.
- To that end, the VAT Directive imposes, in particular in Article 242 an obligation on every taxable person to keep accounts and records in a sufficient manner.

Article 242 provides for the following general obligation:

"Every taxable person **shall** keep accounts in sufficient detail for VAT to be applied and its application checked by the tax authorities."



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RECORDS TO BE KEPT

Malta VAT Act (Chapter 406 of the Laws of Malta) – Article 48

Who	Shall Keep
Every registered taxable person established in Malta	Full and proper records of <i>all transactions</i> carried out in the course and furtherance of his economic activity
Every person who is liable to tax on any transaction or who identifies himself registered under the Malta VAT Act	Full and proper records of <i>any such transaction</i>
Every taxable persons and every non-taxable legal person	Full and proper records of all <i>intra-Community acquisitions</i> made by him



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Keeping and storing of VAT records

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KEEPING AND STORING OF VAT RECORDS

How are records to be kept?

Article 48(4) of the VATA provides that records **shall**:

- Be kept and stored in such a manner;
- Contain such details and be supported by such information, documents and accounts;

...as set out in the *Eleventh Schedule*

Such records, information, documents and accounts **shall** be retained for a *period of at least six years* from the end of the year to which they relate, or such other period or periods as the Minister may, in special cases, by regulations prescribe.



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KEEPING AND STORING OF VAT RECORDS

How are records to be kept?

"...such other period or periods as the Minister may, in special cases, by regulations prescribe."

- Where a VAT return is furnished *after* its due date
- In the case where a person makes a *correction* in terms of Article 28(1) of the VATA

...the six year period **shall** start to run from the date on which a VAT return is furnished or the date on which the Commissioner receives a request for the correction.



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KEEPING AND STORING OF VAT RECORDS

How are records to be kept?

"...such other period or periods as the Minister may, in special cases, by regulations prescribe."

- In cases where the provisions for adjustment of input tax on *capital goods* and on *immovable property* applies, the six years **shall** start to run from the end of the:
 - The five year period;
 - The twenty years period;

...respectively as the case may be



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KEEPING AND STORING OF VAT RECORDS

How are records to be kept?

Examples

- XYZ Limited, a Company registered for VAT purposes under Article 10, submitted a VAT Return covering the period from January to March 2019.

Up until when, XYZ Limited shall retain the records?

Answer

- A.48(4) – records, shall be retained for a period of at least six years from **the end of the year** to which they relate
- End of the year of the relevant scenario: **December 2019**
- Shall retain the records up until: **December 2025**



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KEEPING AND STORING OF VAT RECORDS

How are records to be kept?

Examples

- In February 2019, XYZ Limited found out that they omitted some purchase invoices for the period covering July to September 2018. They decided to prepare and submit a correction for that particular period.
- The VAT Adjustment form was submitted in February 2019

Up until when, XYZ Limited shall retain the records relevant to that period?

Answer

- A.48(4) – provided that ... in the case where a person makes a correction ...the six year period **shall** start to run ... from the date on which the Commissioner receives a request for the correction.
- Date on which the VAT Dept. received a request for correction: **February 2019**
- Shall retain the records up until: **February 2025**



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KEEPING AND STORING OF VAT RECORDS

The Eleventh Schedule to the VATA provides

- List of records to be kept by a person registered under Article 10
- Matters to be included in the accounts of the economic activity of the registered person
- Keeping a value added tax account
- How to correct a mistake by means of an adjustment to a subsequent tax return
- Keeping an annual value added tax account
- Records of intra-community acquisitions
- Records of distance sales

In addition, the **Commissioner has the power** to, in any particular case or classes of cases, require the keeping of additional records or documents, as he may deem appropriate for any purpose of the VAT Act



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The Eleventh Schedule to the Malta VAT Act - Records

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VAT Records and accounts

Records to be kept by persons registered under Article 10

- Proper accounts and records of the economic activity (including subsidiary records)
- A value added tax account
- An annual value added tax account
- Copies of all tax invoices issued and tax invoices received
- Documentation related to Customs formalities, import or export
- All credit notes and debit notes and other documents which purport to an increase or decrease in the consideration
- Copies of all Fiscal Receipts issued



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VAT Records and accounts

Records to be kept by persons registered under Article 10

- A register of goods transported out of Malta but within the Community (for the purpose of 'Transfer of **own** goods to another Member State') showing:
 - ✓ A description of the goods
 - ✓ Their quantity
 - ✓ Their value
 - ✓ Their movements
 - ✓ A description and the quantity of the goods not transported back;
 - ✓ The date and the reference to the documents issued, if any, relating to these operations
- A record of movable tangible goods transported to him from another MS by or on behalf of a taxable person identified for VAT in that other MS for the purpose of valuation of or works on those goods



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Matters to be included in the accounts

The accounts of an Article 10 registered person shall be kept in such a way

For each Tax Period:

- Total value – net of VAT – of supplies made
- Total value – net of VAT – of supplies received
- The output tax payable on supplies made
- The deductible input tax on supplies received
- Calculation of allowable input VAT in case of partial attribution applies

Sub-totals, breakdown and notes to the accounts as are necessary to readily identify the source of information shown in the value added tax account



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Inspections and production of records

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Legal Basis

Council Directive 2006/112/EC ("VAT Directive")

No direct provisions but in Article 242 by implication*

Malta VAT Act (Chapter 406 of the Laws of Malta)("VATA")

Article 52 – 55

Every taxable person shall keep accounts in sufficient detail for VAT to be applied and its application **checked by the VAT authorities*



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Inspections and production of records

Powers of the Commissioner

Art.48(5) – Commissioner has power to request the production of tax records within six years from end of year to which they relate, including the power to remove these records also from third parties.

Art. 48(5) proviso – If Commissioner has evidence that a person has failed to produce (without a reasonable excuse) records within 30 days of being so requested by a notice in writing, that person shall not be allowed to produce the information in front of the Administrative Review Tribunal



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Inspections and production of records

Powers of the Commissioner

Art.52(1) – A person shall, if so requested, produce any of **invoices, receipts or documents received**

Art.52(2) – Any person who **transports goods in the course of an economic activity**, on his own behalf or on behalf of or to third parties, shall be in possession at any time of an identification document and a tax invoice or a delivery note or a transport document showing all details of the goods being transported.



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Inspections and production of records

For the purpose of ensuring compliance with the VATA the Commissioner has power to:

- a) Enter and **inspect any premises** where an economic activity is carried or suspected to be carried on or where goods, assets, books, records or documents relating to such activity, are kept or suspected to be kept.
- b) Enter and **inspect any means of transport of goods**, direct the delivery of the said means to another location and open the said goods to make verifications.
- c) Inspect and require the production of **any books, records or documents** including machine readable information, or copy or extract thereof relating to the economic activity of a person.
- d) Require any person to give **VAT related information**
- e) Request the **attendance of any person at the office of the Commissioner** for the purpose of providing such information
- f) Request the **particulars and the production of a legally valid identification document** of any person suspected to be in breach of any provisions under the VATA or its regulations.



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Inspections and production of records

However,

- If access is required for the purposes of article 53(a) to any premises occupied in whole or part for the purpose of habitation, such access **shall** require the prior warrant signed by a Magistrate and **shall not** take place between 7.00pm and 7.00am.
- For the purpose of article 53(d) **no information shall** be requested from the following with respect to third parties:
 - A licensed bank
 - An insurance company
 - Any person licensed to carry on investment business under the ISA
 - A collective investment scheme licensed under the ISA
 - A stockbroker licensed under the MSEA



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VAT Invoicing

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Legal Basis

Council Directive 2006/112/EC ("VAT Directive")

Title XI – Articles 217 to 240

Malta VAT Act (Chapter 406 of the Laws of Malta) ("VATA")

Article 50

Twelfth Schedule



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VAT Invoicing

Legal Basis

Article 220 of the VAT Directive

Every taxable person shall ensure that, an invoice is issued, either by himself or by his customer or, in his name and on his behalf to a third party

Article 50(1) of the VATA

Every person registered under article 10 who makes a supply (other than an exempt without credit supply) to another person who identifies himself for the purpose of that supply by means of a VAT identification number shall provide that other person a tax invoice within the time determined in accordance with the provisions of the Twelfth Schedule



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VAT Invoicing

Contents of a tax invoice

- a) The date of issue;
- b) A sequential number – *which uniquely identifies the invoice*;
- c) The name, address and the VAT Number of – *Supplier*
- d) The name, address and the VAT Number of – *Customer*
- e) The quantity and nature of goods or services rendered
- f) The date of which the supply was made or completed
- g) The taxable value per rate/the unite price (excluding any discounts etc)
- h) The VAT rate applied
- i) The VAT amount payable



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VAT Invoicing

Contents of a tax invoice

- j) Where person liable to pay the VAT is a tax representative in another MS, his name, address and VAT Number
- k) "Cash Accounting" if supply is made under cash accounting
- l) "Self-billing" if supply is made under those arrangements
- m) Where no VAT is chargeable on a supply a reference to the relative provision in VAT Act or VAT Directive
- n) Where customer is liable for payment of the VAT – to mention "Reverse Charge"
- o) Where the margin scheme for travel agents is applied – to mention "Margin Scheme – Travel Agents"



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VAT Invoicing

Electronic Invoices

"Electronic invoice" means an invoice that contains the information required in this Directive and which has been issued and received in any electronic format – Art 217

In principle it makes no difference if a tax invoice is issued in paper format or in electronic format, so long as:

- the **authenticity of the origin**, the **integrity of the content** and the **legibility of the invoice** are ensured from the time of issue up to the end of the mandatory period of storage
- the use of an electronic invoice shall be subject to the **acceptance** by the recipient

"Authenticity of origin means" the assurance of the identity of the supplier or the issuer of the invoice

"Integrity of the content" means that the content required according to the Twelfth Schedule has not been altered

Note: Invoices sent by email or as attachments to emails are not considered as e-invoices



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VAT Invoicing

Currency and translation of invoices

Currency

- In any currency provided that the tax payable or to be adjusted under the VATA is **expressed in EURO** using the conversion rate mechanism provided in the Seventh Schedule to VATA – Central Bank of Malta

Translation of Invoices

- Commissioner may, in respect of supplies of goods or services supplied in Malta and invoices received by taxable persons established in Malta, in certain cases but for control purposes only, require a translation of that invoice into Maltese or English



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VAT Invoicing

Fiscal Receipts

Article 51 of VATA

- Any person who makes any supply, other than an exempt without credit supply or other than a supply in respect of which a tax invoice is required to be issued (Art.10), shall provide to the person to whom the supply is made an receipt in accordance with the Thirteenth Schedule.

Who is required to issue Fiscal Receipts?

- Any person (registered under Article 10 or 11)
- Taxable or exempt with credit supplies
- Made to non-taxable persons (B2C)

Note – Fiscal Receipt not a valid document to support deduction of Input VAT



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VAT Invoicing Fiscal Receipts

When is the obligation to issue a Fiscal Receipt triggered?

- **After** the receipt of payment by the person making that supply to the extent of that payment
- But, may be issued before receipt of payment, **if** supplier so desires



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Recapitulative Statements

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Recapitulative Statements

Legal Basis

Art 262 of VAT Directive

- Every taxable person identified for VAT purposes **shall submit a recapitulative statement...**

Art 263(2) of VAT Directive

- MS shall allow, and may require, the recapitulative statement to be submitted by **electronic file transfer**, in accordance with the conditions which they lay down

Article 30(3) VATA

- Every taxable person shall make a recapitulative statement on such form and at such intervals as the Minister may by regulations prescribe for (a) exempt intra-community supplies of goods; (b) services, other than services that are exempted from tax in the Member State where the transaction is taxable, and for which the recipient is liable to pay the tax; made to taxable persons and non-taxable legal persons identified for VAT purposes



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Recapitulative Statements

Characteristics

- A periodical statement required to be made by taxable persons in Malta who make IC-Supplies of goods or supply services to customers identified for VAT in a MS other than Malta
- Contents of Box 1 of VAT Return
- Value of Supply and (valid) VAT No. of customer
- Indicate transaction type:
 - Good/service/triangulation
- Electronically via the VAT Department web portal (VAT e-services)
- e-ID is required



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Recapitulative Statements

Frequency of submission:

- Must in principle be drawn up for each calendar month within a period not exceeding 1 month
- Member States will nevertheless be able to authorize operators to submit recapitulative statements on a quarterly basis if:
 1. The goods do not exceed €50,000 in a calendar quarter; or
 2. When the taxable person supplies services only
- For mixed supplies of goods and services, the rule for goods prevails

Can I correct an already submitted Recap Statement?

- Yes, by accessing your on-line recap declarations account via the VAT Department web portal



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Administrative Penalties – Updated 4th May 2023

- With effect from 4th April 2023, and in terms of the new Article 38(2)(b) of the VAT Act, any taxable person who:

“being required to furnish a recapitulative statement in terms of sub-article (3) of article 30, does not furnish that statement within the time laid down in the relevant provisions of this Act shall be liable to an administrative penalty of fifty euro (€50) for every month or part thereof that elapses from the date by which the statement should have been furnished to the Commissioner. Provided that such administrative penalty shall in no case exceed six hundred euro (€600) for each such statement.”



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Administrative Penalties – Updated 4th May 2023

- With a view to encouraging voluntary compliance with the provisions of the VAT Act and in good faith, the CfR shall allow a one-time concession on the imposition of administrative penalties on the late filing of recapitulative statements in so far as any recapitulative statements due to be filed by or before **15th September 2023** are filed by that date.
- Any late submissions of recapitulative statements after the lapse of that date shall incur administrative penalties.

RS due to be filed after 4th April 2023

€50 for every month or part thereof - €600 maximum

RS which were due before 4th April 2023

€10 for every month or part thereof - €120 maximum



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VAT Developments

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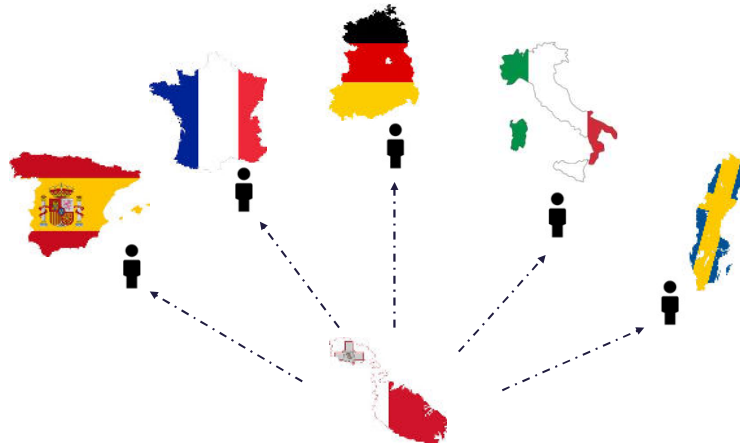
SIMPLIFIED EVIDENCE – Electronically Supplied Services



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Electronically Supplied Services Taxable Persons supplying telecom, broadcasting or electronic services to non-taxable persons



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Electronically Supplied Services

What are E-Services?

Article 7 of the Council Implementing Regulation 282/2011:

“Electronically Supplied Services” as referred to in the VAT Directive shall include services:

- I. Which are delivered over the internet or electronic network;
- II. The nature of which rendered their supply essentially automated and involving minimal human intervention; and
- III. Impossible to ensure in the absence of information technology



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Electronically Supplied Services

What are E-Services?

In accordance with Annex II of the VAT Directive:

- Website supply, web-hosting, distance maintenance of programmes and equipment;
- Supply of software and updating thereof;
- Supply of images, text and information and making available of databases;
- Supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events;
- Supply of distance teaching.



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Electronically Supplied Services

Where does the transaction take place?

Article 58 of the VAT Directive:

“The place of supply of the following services, to a **non-taxable person** shall be the place where that person is established, has his permanent address or usually resides:

- A. Telecommunication services;
- B. Radio and television broadcasting services;
- C. Electronically supplied services;”



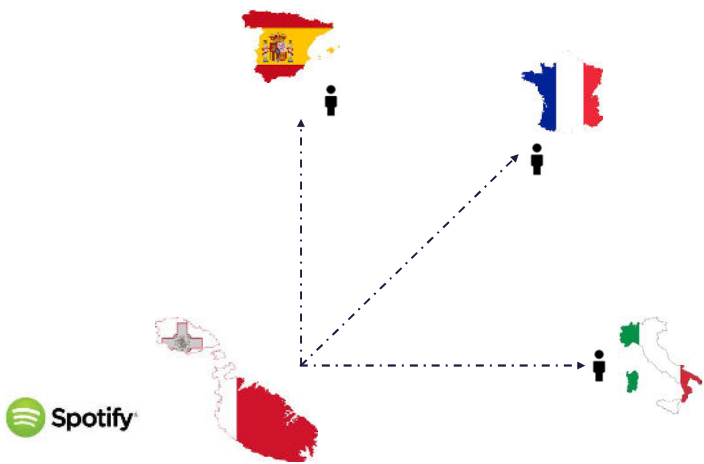
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Electronically Supplied Services

Where does the transaction take place?

Up to 2018



General POS	
Questions	Outcome
Parties involved?	B2C
Nature	ESS
POS	Spain, France, Italy
Exempt	-
Liability	Supplier



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Electronically Supplied Services

Where does the transaction take place?

Until 31 December 2018

Cross-border electronic services to non-taxable persons (B2C) –

Suppliers could have either **registered for VAT in each MS** in which they made sale or made use of the **MOSS**

With effect from 01 January 2019

Cross-border electronic services to non-taxable persons (B2C) –

Suppliers would treat such services as domestic sales (to the extent that the threshold of €10,000 is not exceeded)



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Electronically Supplied Services

Where does the transaction take place?

Until 31 December 2018

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Suppliers could have either registered for VAT in each MS in which they made sale or made use of the MOSS

With effect from 01 January 2019

Cross-border electronic services to non-taxable persons (B2C) –

Suppliers would treat such services as domestic sales (to the extent that the threshold of €10,000* is not exceeded)



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*Now, this also covers includes intra-Community distance sales

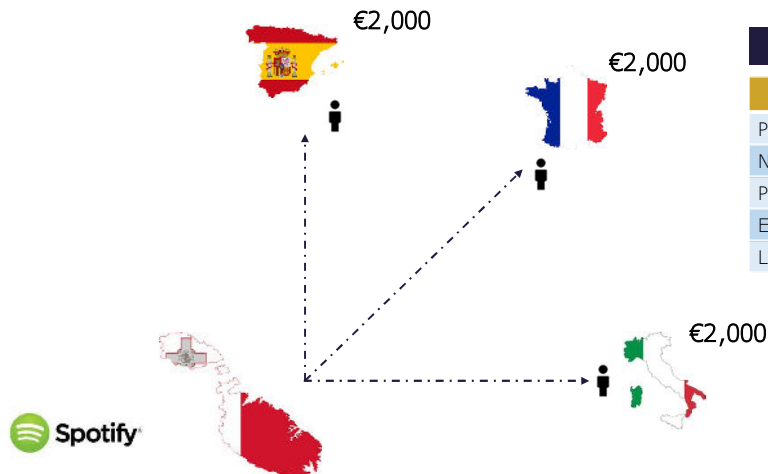
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Electronically Supplied Services

Where does the transaction take place?

WEF 2019



General POS	
Questions	Outcome
Parties involved?	B2C
Nature	ESS
POS	Malta 18%
Exempt	-
Liability	Supplier



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Electronically Supplied Services

What are the changes in connection with records/documentation?

For the application of Articles 44, 58 and 59a, where a supplier of telecommunications, broadcasting or ESS provides those services at a location such as:

- Telephone box;
- Telephone kiosk;
- Wi-Fi hot spot;
- Internet café;
- Restaurant; or
- Hotel lobby

Article 24a of
Implementing
Regulation

... and where the physical presence of the recipient of the services at the location is needed for the services to be provided to him by that supplier, it **shall be presumed** that the customer is established...at the place of that location and that the services is effectively used and enjoyed there.

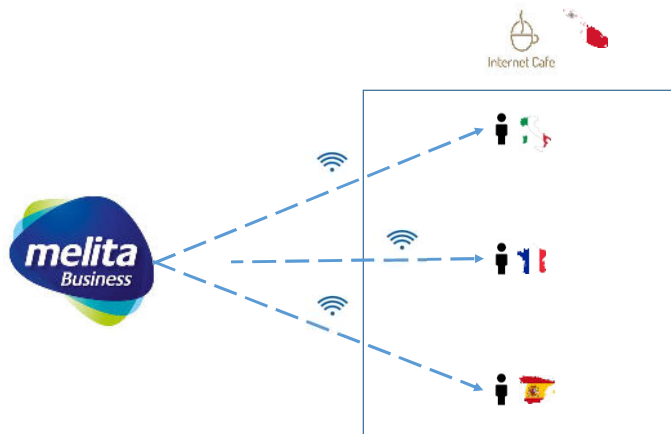


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Electronically Supplied Services

What are the changes in connection with records/documentation?



Place of Supply

Malta – it shall be presumed that the customer is established...at the place of that location and that the service is effectively used and enjoy there.



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Electronically Supplied Services

What are the changes in connection with records/documentation?

Article 24b(d) of
Implementing
Regulation

Under circumstances where it is not evident in the legislation to identify the place of supply, it shall be presumed that the customer is established, has his permanent address or usually resides at the place identified as such by the supplier on the basis of **two items of non-contradictory evidence**.



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Electronically Supplied Services

Examples of Non-Contradictory Evidence

Article 24f of the Council Implementing Regulation 282/2011:

- The billing address;
- The Internet Protocol (IP) address of the device used by the customer or any method of geolocation;
- Bank details such as the location of the bank account used for payment or the billing address of the customer held by that bank;
- The Mobile Country Code (MCC) of the International Mobile Subscriber Identity (IMSI) stored on the Subscriber Identity Module (SIM) card used by the customer;
- The location of the customer's fixed land line through which the services is supplied to him;
- Other commercially relevant information.



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Electronically Supplied Services

Simplified evidence

Until 31 December 2018

Two non-contradictory items of evidence are required to determine the location of the customer for certain electronic services

With effect from 01 January 2019

A single item of evidence is required to establish the customer's permanent address or residence.



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Electronically Supplied Services Simplified evidence

Until 31 December 2018

Two non-contradictory items of evidence are required to determine the location of the customer for certain electronic services

With effect from 01 January 2019

A single item of evidence is required to establish the customer's permanent address or residence.



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INVOICING RULES – Electronically Supplied Services



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Invoicing Rules for ESS

Until 31 December 2018

The invoicing rules that are applied to the supply of goods/services are typically those of the place where they are delivered.

For cross-border transactions, this would typically be the country in which the consumer is located.

With effect from 01 January 2019

The rules applying to invoicing of certain electronic services shall be those of the country where the supplier is registered to use the MOSS



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Invoicing Rules for ESS

Until 31 December 2018

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Harmonised proof for Intra-Community transport

Implementation date – 01 January 2020



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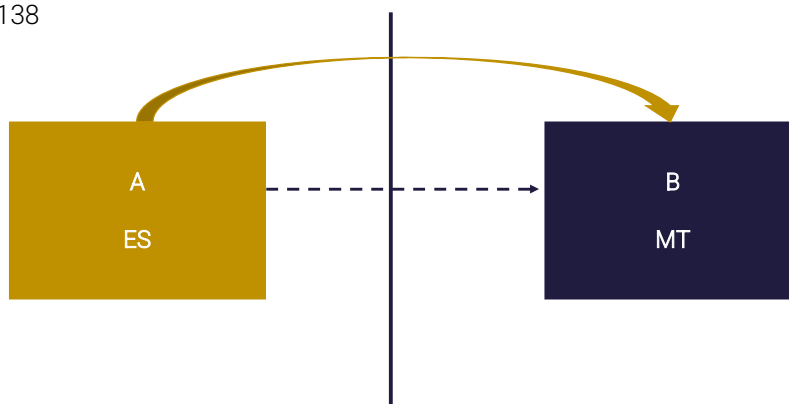
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Harmonised proof for Intra-Community transport

Regulation 2018/1912

Art. 138

Transport from 1 MS to another by supplier, customer or on their behalf. – PROOF?



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Harmonised proof for Intra-Community transport

- It shall be presumed that goods have been transported where conditions are met
- Three pieces of information
 - ✓ A Documents
 - ✓ B Documents
 - ✓ Declaration by customer – (insofar as transport is handled by him)
 - ✓ Documentation to be provided by parties independent of each other, of the vendor and of the customer
- Based on a presumption which may be rebutted by Tax authority

Declaration of the customer to be provided by the 10th day of the month following the date of transport.



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Harmonised proof for Intra-Community transport

Contents of the Declaration Made by the Customer

STATEMENT stating that the goods have been dispatched by the acquirer, or by a third party on behalf of the acquirer, identifying the MS of destination of the goods:

- the date of issue;
- the name and address of the acquirer;
- the quantity and nature of the goods;
- the date and place of the arrival of the goods;
- in the case of the supply of means of transport, the ID number of the MOT; and
- the identification of the individual accepting the goods on behalf of the acquirer;



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Harmonised proof for Intra-Community transport

A Documents – Physical Transport	B Documents – Other
CMR	Transport Insurance Policies or Bank Documents proving payment
Bill of Lading	Official documents issued by public authority / notary confirming arrival of goods
Airfreight or Carrier invoices	Receipt confirming storage of goods in MS of destination

*Transport arranged by Vendor –
2 A documents or 1 A document and 1 B document*

*Transport arranged by acquirer –
same + declaration by acquirer*



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OSS and IOSS

Implemented w.e.f. 01 July 2021



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OSS/IOSS

What records should be kept by taxable persons?

The records which should be kept by the taxable person are laid out in Council Regulation 967/2012 (Article 63c). This includes general information such as the Member State of consumption of the supply, the type of supply, the date of the supply and the VAT payable, but also more specific information, such as details of any payments on account and information used to determine the place where the customer is established, has his permanent address or usually resides.

How long should they be retained for?

These records must be kept for 10 years from the end of the year in which the transaction was made, regardless of whether they have stopped using the scheme or not



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How does the taxable person/intermediary make these records available to the tax authority?

- These records have to be made electronically available, on request, to the Member State of identification or any Member State of consumption without delay.
- To obtain the records held by a taxable person or intermediary, the Member State of consumption first has to make a request to the Member State of identification. That Member State will provide information on how this is to be done in practical terms when the records are requested from the taxable person/intermediary.
- It should be borne in mind that a failure to make these records available within a month of receiving a reminder from the Member State of identification will be regarded as persistent failure to comply with the rules relating to the scheme and will result in exclusion from the scheme.



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Non-Union Scheme	Union Scheme	Import Scheme
<p>In general, there is no obligation for the supplier to issue an invoice.</p> <p>If the supplier chooses to issue an invoice, the rules of the Member State of identification apply.</p>	<p>There is no obligation for the supplier to issue an invoice.</p> <p>If the supplier chooses to issue an invoice, the rules of the Member State of identification apply.</p> <p>Please note that the supplier has to issue an invoice for intra-Community distance sales of goods if he does not use the Union Scheme.</p>	<p>In general, there is no obligation for the supplier to issue an invoice.</p> <p>If the supplier chooses to issue an invoice, the rules of the Member State of identification apply.</p>



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Intrastat Declarations

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What is an 'Intrastat' declaration?

- A system for collecting data on the trade of goods between the countries of the European Union which was introduced in January 1993 together with the Single Market
- Such system was set-up, primarily, to replace customs declarations as the source of trade statistics within the EU
- It enables governments and the EU to track trade between countries for statistical purposes. Also, aimed at surfacing a potential VAT fraud.
- The requirements of such collection of data is similar in all EU Member States, however, different thresholds apply.



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Intrastat Declarations in Malta

- A report outlining the movement of goods between two (2) EU Member States that must be submitted by the relevant persons in terms of S.L. 406.08

WHO

All persons who trade in Community goods between Malta and other MS shall be required to submit supplementary information relating to the goods being traded.

WHAT

All Community goods traded between Malta and other EU MS shall be subject to the submission of supplementary information, the value of which exceeds €700 in a calendar year

WHEN

All subject person shall declare acquisitions and supplies within 10 working days after the end of the reference period (the calendar month of acquisition or dispatch)

HOW

Via the Online Supplementary Declarations System – accessible from Malta NSO's website



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How to submit an Intrastat Declaration?

1. Firstly, the taxpayer would need to **set up an online account** with the NSO (if not already set up)
2. A **web form should be filled** in by the taxpayer. This can be easily downloaded from the NSO's website.
3. Once the application form is filled, the taxpayer **should email** it to the NSO on intrastat@gov.mt
4. Once the application will be processed, an automatic email will be sent to the email address included in the application with a link to **activate the account** within 48 hours.
5. Once activated, the tax payer would be able to **file intrastat declarations**, instantly.



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Some of the information required, includes:

- Date of arrival/dispatch
- Supplier/Customer's Name
- Supplier/Customer's VAT Identification number
- Description of goods sold/acquired (HS Codes)
- Country of origin
- Country of Consignment
- Country of Dispatch
- Country of Arrival
- Mode of Transport
- Terms of Delivery (Incoterms)



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Non-compliance

- Any failure to comply with these requirements (including the failure to file the Declaration in a timely manner), if so required, may lead to criminal prosecution in terms of article 76(d) of the Malta VAT Act.
- On conviction of a criminal offence pursuant to such prosecution, subject persons are liable to a fine of between €700 and €3,500.



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Thank you

Brandon Gatt

Email: bg@zampadebattista.com



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