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OF TAXATION

The Malta Institute of Taxation
Guide to Completing a VAT Return

CFE tax advisers europe

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Whilst the contents of this document have been discussed with the Office of the Commissioner for Tax & Customs, **this document is not, and should not be construed as, formal guidance from the Malta Tax and Customs Administration (MTCA).**

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How this Guide works

This guide is intended to help taxable persons registered under article 10 of the VAT Act (Chapter 406 of the Laws of Malta) with the completion of a VAT Return. It explains which transactions are to be reported in each of the relevant boxes of the VAT Return.

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Section 2	reporting Intra-Community and non-EU Trade [Box 1 and Box 2
Section 3	reporting Cross-border purchases (Goods & Services) [Boxes 3 - 7 & 9 – 15, including Boxes 9 to 16
Section 4	reporting Domestic Supplies (Output Tax) covering Boxes 18 to 24.
Section 5	reporting Domestic Purchases And Imports (Input Tax) covering boxes 27 to 38)
Section 6	reporting Adjustments (Boxes 40 and 41)
Section 7	the final Computation (Boxes 42 to 45)
Section 8	Annex I: Specimen VAT Return
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1. Introduction

The following is a guide on the completion of a tax return to be submitted pursuant to article 27 of the VAT Act (a 'VAT Return') by persons registered under article 10 of the Value Added Tax Act ('VAT Act'). It examines each box in the return and provides information on the contents to be completed in each box. It is relevant for taxable persons registered under article 10 of the VAT Act who account for VAT on an accruals basis or on a cash basis.

1.1 Scope

Taxable persons registered under article 10 of the VAT Act are required to a submit a VAT Return for each tax period.[1]

1.2 Form

VAT Returns may only be completed and submitted electronically by logging in to VAT e-Services at this link: https://cfr.gov.mt/en/eServices/Pages/VAT-Online-Services.aspx[2]

1.3 Timing

The VAT Return must be submitted by not later than the 15th day of the second month following the month during which that tax period ends (for example, the VAT return for the period January to March must be submitted by the 15th May[3]). The submission deadline for a given VAT return is typically specified on the VAT return itself. Penalties and interest are due for late submission of returns and late payment of any VAT payable with the Return. Whilst in principle these start to accrue on the stipulated submission deadline (the 15th), in the case of electronically submitted returns, penalties/interest start to accrue after the lapse of 7 days from that date (Historically, this was relevant when taxable persons had the option to submit VAT returns either in hard copy or electronically[4]).

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[1] The standard VAT period typically covers three calendar months; however, certain taxable persons may be allocated an annual or monthly VAT period (article 17, VAT Act).

[2] As of 15 February 2023 VAT Returns all taxable persons registered under article 10 may only submit returns electronically https://cfr.gov.mt/en/vat/general_information/Pages/Mandatory-Online-Filing-of-VAT-returns-through-CFR-VAT-e-Services.aspx

[3] Article 27(1) of the VAT Act

[4] Article 21 and 42 of the VAT Act: no interest and penalties will be charged in the case of VAT returns and payments submitted after the stipulated submission deadline, but before the lapse of seven days from that deadline. It is noted that this provision was introduced when taxable persons had an option to submit a VAT return in paper format or online. Notwithstanding the shift to mandatory online returns, there has as yet been no change to the articles 21 and 42 of the VAT Act.

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1.4 Currency

A VAT Return must be completed in Euro. Where amounts are expressed in a currency other than Euro, the exchange rate applicable shall be the latest selling rate recorded applied by commercial banks in Malta or the latest exchange rate published by the European Central Bank, at the time the tax becomes chargeable.[5] In the case of importations, the exchange rate shall be determined in accordance with the rules for the calculation of the value for customs purposes.

1.5 Credit for input tax/refunds

The VAT Act provides that no credit for input tax for a tax period shall be permitted unless a claim is made in accordance with any relevant provision of the said Act, including articles 22 and 23 of the VAT Act as well as the Tenth Schedule to the Act. In particular:

- The input tax claim must be supported by proper tax invoices – this refers to a tax invoice drawn up in accordance with the Twelfth Schedule to the Act.

- Subject to exceptions[6], input tax incurred on the following cannot be claimed:
    - tobacco or tobacco products;
    - alcoholic beverages;
    - works of art, collectors' items and antiques;
    - motor vehicles, vessels or aircraft (purchased or hired/leased);
    - goods and services for the purpose of repairing, maintaining, fuelling and keeping motor vehicles, vessels or aircraft (which have been purchased, hired or leased);
    - goods used in the provision of receptions, entertainment or hospitality;
    - goods used in the provision to officers or employees of transport or entertainment.

1.6 Credit notes

A Credit note issued by a supplier to a customer would generally be reported by both the supplier and the customer as a negative figure in the box of the VAT return corresponding to the relevant box of the VAT return in which the invoice (to which credit note relates) would have originally been reported.

1.7 Corrections to a VAT return

[5] The time the tax becomes chargeable is determined in accordance with the Fourth Schedule to the VAT Act.
[6] Twelfth Schedule, Item 3, VAT Act

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A correction to a VAT Return is to be made on the prescribed form and in accordance with the guidance published by the MTCA.[7] Corrections may be made by means of an adjustment in a subsequent return (up to two tax periods following the period in which the error was made) only where the overstatement of input tax/understatement of output tax in a given VAT return does not exceed 5% of the input tax recovered/output tax declared, as the case may be, in the period in which the overstatement/understatement was made.[8]

1.8 Value

The value of a supply or purchase reported in the 'Value' column of the VAT Return is the value of the consideration for the supply or purchase, exclusive of VAT.

1.9 Other EU VAT registrations

Where the taxable person completing a VAT return is also registered for VAT purposes in another EU Member State, the taxable person *may be required* to also include in their VAT Return, those sales and purchases reported/to be reported in their return submitted/to be submitted in that other EU Member State.

It is our view that when a taxable person registered under article 10 of the VAT Act is also registered for VAT purposes in another EU Member State (whether or not that person maintains a fixed establishment in that Member State), it is in principle not necessary nor required to report in its Malta VAT Return those supplies which are reported/reportable in their return submitted/to be submitted in that other EU Member State.

However we understand that in the case of an article 10-registered supplier who has established its business in Malta and who is exercising an entitlement to deduct input tax under the VAT Act, the preference of the MTCA is that all supplies made which are relevant to that entitlement, including those which are reported/reportable in their return submitted/to be submitted in another other EU Member State, should be reported in the Malta VAT return. In the case of the latter, these would be reported in Box 2 of the VAT Return (see section 2.3 on page 11).

In the case of a Malta One-Stop-Shop registration – where the taxable person completing a VAT Return is also registered for the One-Stop-Shop, we understand that the MTCA expects the supplies reported/to be reported in that person's One-Stop-Shop return submitted/to be submitted to be included in the Malta VAT return in Box 2 (see section 2.3 on page 11).

[7] https://cfr.gov.mt/en/vat/guidelines_to_certain_VAT_Procedures/Documents/18. Guidelines for the correction of a tax return by persons registered under article 10.pdf

[8] Refer to Eleventh Schedule, item 4 of the VAT Act for full details on the conditions applicable to adjustments in a subsequent VAT return.

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2. Intra-Community and non-EU Trade [Box 1 and Box 2]

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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

2.1 Description

In this section of the VAT Return, report exempt with credit (zero-rated)[9] intra-community supplies of goods[10] and supplies of goods and services that take place outside Malta[11] and on which NO Malta VAT is charged.

It is understood that, in practice, the value reported in Box 1 of the VAT Return should reconcile with the value reported in the Recapitulative Statement[12] for the relevant period.

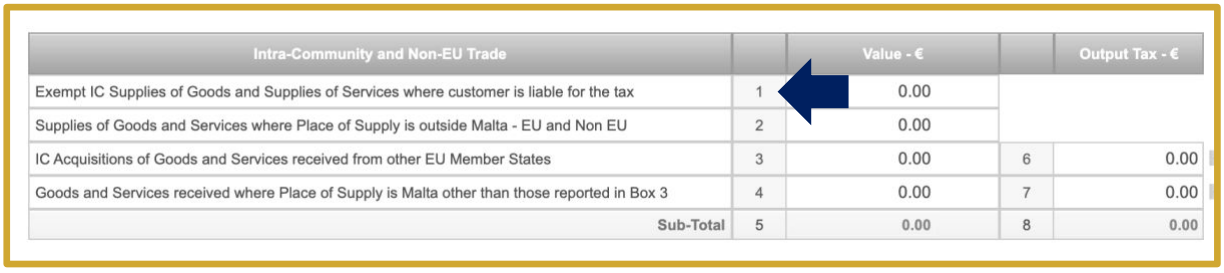
Note: Verify the validity of a customer's VAT identification number at this link: VIES VAT Number Validation

[9] Fifth Schedule, Part 1, item 3 VAT Act
[10] The supply of goods which is transported from one Member State to another Member State – Article 2 VAT Act.
[11] See Place of Supply Rules in the Third Schedule of the VAT Act
[12] The Recapitulative Statement is submitted electronically at this link.

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2.2 Exempt IC Supplies of Goods and Supplies of Services where customer is liable for the tax (Value)

[Box 1]



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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

The value of the following is reported in this Box:

a) **Intra-community Supply of goods**[13] **to a customer identified by a valid EU VAT number in another EU Member State**,[14]
where the intra-community acquisition of the goods by the customer falls within the scope of VAT in the Member State of Arrival (whether taxable or exempt).

This includes:

- The intra-community supply of goods by a supplier who is Party A in a triangular (ABC) transaction;
- The intra-community supply of own goods pursuant to item 17(1) of the Second Schedule, VAT Act[15] (unless the transfer is disregarded under item 17(2) of the Second Schedule VAT Act);
- The intra-community supply of goods which are under a customs duty suspension regime.

⚠ These supplies must be reported in a Recapitulative Statement[16] and in an Intrastat Dispatches declaration[17].

⚠ The requirements for proof of Intra-Community transport (to support the application of the exemption to the intra-EC supply) are found in Regulation 45A of IR 288/2011

[13] i.e. goods dispatched from Malta to another EU Member State;
[14] supplies which qualified for the exemption (with credit) in terms of item 3(1) of Part One of the Fifth Schedule to the VAT Act
[15] Note: verify obligations in the EU Member State of arrival
[16] See: article 30(3) VAT Act, item 3(1) of Part One of the Fifth Schedule to the VAT Act & S.L. 406.14
[17] See S.L. 406.08

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b) Supply of goods under the simplified procedure for triangulation
by a supplier who is Party B in the triangular (ABC) transaction, to a customer identified by a valid EU VAT number in the EU Member State of arrival of the goods in which the supply to Party C takes place.

⚠ These supplies must be reported in a Recapitulative Statement.

c) Intra-community supply of goods[18] under the simplified procedure for call-off stock arrangements[19]
to a customer identified by a valid EU VAT number in another EU Member State, whether the intra-community acquisition in the Member State of acquisition is taxable or exempt [this refers to the transfer of the right to dispose of the goods as owner under item 17A(3) and not the movement of the goods to another Member State under item 17A(1) of the Second Schedule of the VAT Act[20]].

⚠ These supplies must be reported in a Recapitulative Statement.

d) Intra-community supply of new means of transport[21] to:
- non-taxable persons (including private individuals) who are not VAT registered in another EU Member State, and/or
- taxable persons or non-taxable legal persons identified by a valid EU VAT number in another EU Member State.

⚠ These supplies must be reported in a Recapitulative Statement only if made to a customer identified by a valid EU VAT number in another EU Member State.

e) Intra-community supply of excise goods[22] to a taxable person or non-taxable legal person.

⚠ These supplies must be reported in a Recapitulative Statement only if made to a customer identified by a valid EU VAT number in another EU Member State.

[18] i.e. goods dispatched from Malta to another EU Member State (article 2, VAT Act)
[19] pursuant to item 17A(3) of the Second Schedule of the VAT Act
[20] In the case of goods being transferred to another Member State under item 17A(1) of the Second Schedule of the VAT Act for the purposes of a supply to be made under the simplified procedure for call-off stock arrangements pursuant to item 17A(3), the movement of goods is not a transaction which is reported in the VAT return but should be reported in an Intrastat Declaration.
[21] i.e. New Means of Transport as defined in Article 2 of the VAT Act, transported from Malta to another EU Member State
[22] i.e. Excise Goods as defined in the Sixteenth Schedule to the VAT Act, transported from Malta to another EU Member State

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f) Supply of services to a taxable person established in another EU Member State, which services are regarded as supplied where the customer is established in terms of item 2 of Part Two of the Third Schedule.

Example:

- Consultancy services supplied to a taxable person established in France.

⚠ These supplies are reportable in Box 1 unless they are exempted from the tax in the Member State of the customer (to verify the VAT treatment in the Member State where the supply takes place).[23]

⚠ These supplies must be reported in a Recapitulative Statement (unless they are exempted from the tax in the Member State of the customer - to verify the VAT treatment in the Member State where the supply takes place).

NOTE: A valid VAT identification number is evidence of the customer's status as a taxable person. In practice it is expected that supplies reported in Box 1 are supported by a Tax Invoice which, inter alia, specifies the EU VAT identification number of the customer (validated in VIES).

A consideration relevant to reporting supplies referred to in 2.2(f)

What if the customer is known to be a taxable person but is not identified on the invoice by a valid EU VAT identification number?

We understand that the practice recommended by the MTCA is to consider an EU business customer who is not identified by a valid EU VAT number as a non-taxable person, and therefore to treat services supplied thereto which fall under the general place of supply of services rule[24] as services taking place in Malta.[25]

We note that whilst Regulation 282/11 EC permits a supplier to treat a customer who has not communicated a VAT identification number as a non-taxable person, this is subject to any information that the supplier may have to the contrary.[26] In other words, in terms of EC Regulation 282/11, if a supplier has information confirming that the customer is in fact a taxable person, in principle, the supplier is required to treat that customer as a taxable person for the purposes of item 2(a) of Part

[23] We understand that in practice the supplies reported in Box 1 should reconcile with the supplies reported in the Recapitulative Statement for the relevant period. Since supplies which are "exempted from the tax in the Member State where the supply takes place" should be excluded from the Recapitulative Statement, then we understand that they should not be reported in Box 1. Instead, such supplies would be reported in Box 2 (see Section 2.3(d) on page 13).
[24] item 2 of Part Two, Third Schedule, VAT Act
[25] item 2(b) of Part Two, Third Schedule, VAT Act
[26] article 18(2) of Reg 282/11 states: "***Unless he has information to the contrary**, the supplier may regard a customer established within the Community as a non-taxable person when he can demonstrate that the customer has not communicated his individual VAT identification number to him.*"

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Two of the Third Schedule, even if not identified by a VAT identification number (unless the services being supplied are telecommunications, broadcasting or electronically supplied services.)[27]

It is the view of the Malta Institute of Taxation[28] that where the supplier requests an EU customer's VAT identification number for invoicing purposes and the customer does not provide a VAT identification number because they are not registered for VAT in their Member State, then, if the supplier obtains formal confirmation that the customer:

- is in fact a taxable person **and**
- is not required to be registered in terms of their domestic VAT legislation,

then, such confirmation should support the treatment of the customer as a 'taxable person' for the purposes of item 2(a), Part Two, Third Schedule, VAT Act.

> ⚠ If a customer does not, when requested, provide a valid EU VAT identification number for invoicing purposes, and the supplier nonetheless reports the service as outside the scope of Malta VAT pursuant to item 2(a) of Part Two of the Third Schedule (place of supply where the customer is established), this may be challenged by the MTCA. In such circumstances, if the supplier's customer is found to have been acting fraudulently, then the supplier's input tax deduction eligibility may potentially be challenged on the basis that the supplier "knew or should have known" that the customer was involved in VAT fraud.[29]

[27] Proviso to article 18(2) of Reg 282/11 states: "*However, irrespective of information to the contrary, the supplier of telecommunications, broadcasting or electronically supplied services may regard a customer established within the Community as a non- taxable person as long as that customer has not communicated his individual VAT identification number to him.*"

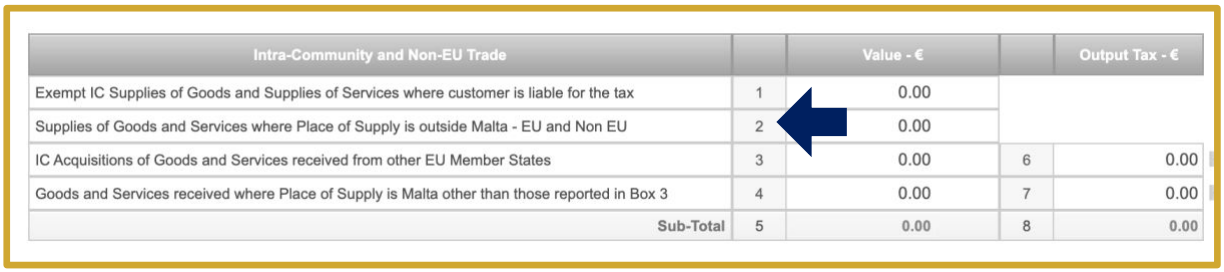
[28] Please note that it cannot be excluded that the MTCA may adopt a different view.

[29] Pursuant to the principle in Case C-439/04 and article 75 of the VAT Act

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2.3 Supplies of Goods and services where Place of Supply is outside Malta – EU and non-EU (Value)

[Box 2]



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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

The value[30] of the following is reported in this Box:

(a) Supply of Goods to a taxable/non-taxable person, where the place of supply[31] is outside Malta (EU or non-EU).

In the case of a supply which takes place in another EU Member State, the supply is reported in Box 2 whether it is taxable, exempt with credit or exempt without credit in that Member State.

These supplies are NOT reported in the Recapitulative Statement.

Example:

- *Supply of goods with installation outside Malta to a business customer (where, if in the EU, the customer has the obligation to reverse charge pursuant to provisions implementing article 194 Directive 2006/112EC).*

What if you (i.e. the supplier) are also registered for VAT in the Member State where the supply takes place?

If the supply of goods referred to in this paragraph (a) is reported in the supplier's VAT return to be submitted in the Member State in which the supply takes place, it is our understanding that the preferred practice is that the supply should also be reported in Box 2 in so far as the supplier is exercising an entitlement to deduct input tax under the VAT Act, and the supply is relevant to that entitlement (See section 1.9 on page 3).

[30] The value reported in Box 2 should be the taxable value of the supply determined in accordance with article 78 of the VAT Directive, which we understand would inter alia exclude any EU VAT charged, chargeable, reported or reportable on the supply.

[31] According to the rules in the Third Schedule to the VAT Act

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Examples:[32]

- *Supply of goods with installation outside Malta to a private consumer;*[33]
- *Intra-community Distance sales of goods made to consumers in another Member State where the supplier has opted to register for and charge VAT in the Member State of the supply.*[34]

(b) Supply of services to a taxable person established outside the EU,

which services are regarded as supplied where the customer is established in terms of item 2 of Part Two of the Third Schedule.

Example:

- *Consultancy services to a taxable person established in the UK.*

(c) Supply of services to a taxable/non-taxable person where the place of supply[35] is outside Malta (EU or non-EU).

In the case of a supply which takes place in another EU Member State, the supply is reported in Box 2 whether it is taxable, exempt with credit or exempt without credit in that Member State.

⚠ These supplies are NOT reported in the Recapitulative Statement.

Examples:

- *Rental of property situated in another EU Member State (service supplied where the property is located) to a business customer, where the customer has the obligation to reverse charge pursuant to provisions implementing article 194 Directive 2006/112EC;*
- *Banking, financial and insurance services to a taxable or non-taxable person established outside the EU (if the service provider is registered under article 10);*
- *Telecommunications, Broadcasting or Electronically Supplied Services to non-taxable persons, where the conditions in item 10(2) of Part 2 of the Third Schedule to the VAT Act are not met (services supplied where customer is located) and the VAT due in the Member State of the customer is reported in a One-Stop-Shop return (see section 1.9).*

What if you (i.e. the supplier) are also registered for VAT in the Member State where the supply takes place?

If the supply of services referred to in this paragraph (c) is reported in the supplier's VAT return to be submitted in the Member State in which the supply takes place, it is our understanding that

[32] The obligation, if any, of a supplier to register for VAT in the EU Member State in which the supply takes place should be verified with appropriate sources in that Member State.
[33] In the case of supplies to EU non-taxable persons, if the supplier opts to report the EU VAT on these supplies via the One Stop Shop, the value of the supplies must also be reported in Box 2
[34] If the supplier instead opts to report the EU VAT on these supplies via the One Stop Shop, the value of the supplies must also be reported in Box 2
[35] The place of supply according to the rules in items 3 – 12 of Part Two of the Third Schedule to the VAT Act i.e. other than the general rule in item 2(1) for supplies made to a taxable person established in another EU Member State which are reported in Box 1.

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the preferred practice is that the supply should also be reported in Box 2 only in so far as the supplier is exercising an entitlement to deduct input tax under the VAT Act, and the supply is relevant to that entitlement (See Section 1.9 above).

Examples:[36]

- *Rental of property situated outside Malta (service supplied where the property is located) to a private consumer;*[37]
- *Telecommunications, Broadcasting or Electronically Supplied Services to non-taxable persons, where the conditions in item 10(2) of Part 2 of the Third Schedule to the VAT Act are not met (services supplied where customer is located) and the supplier opts to register for VAT in the Member State of the customer instead of reporting the supplies via the One-Stop-Shop.*

(d) Supply of services to a customer identified by a valid EU VAT number in another EU Member State, when

- The services are regarded as supplied where the customer is established in terms of item 2 of Part Two of the Third Schedule, AND
- where these are exempted from the tax in the Member State of the customer (to verify the VAT treatment in the Member State where the supply takes place).[38]

Examples:

- *The supply of a financial service as described in article 135 of Directive 2006/112EC to a taxable person established in another EU Member State, who is identified for VAT purposes in that Member State, where the service is exempted from the tax in that Member State.*

⚠ These supplies are not reported in a Recapitulative Statement.

⚠ *The supplies of goods/services reported in this Box 2 may be chargeable to VAT outside Malta, in the country where the supply takes place. Reporting the supplies in the Malta VAT return does not relieve the supplier from any VAT registration, reporting and/or payment obligations applicable in any another country (EU/non-EU) or under the One Stop Shop (OSS).*

[36] The obligation, if any, of a supplier to register for VAT in the EU Member State in which the supply takes place should be verified with appropriate sources in that Member State.
[37] If the supplier opts to report the EU VAT on these supplies via the One Stop Shop, the value of the supplies must also be reported in Box 2
[38] See also Section 2.2**(f)**

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3. Cross-border purchases (Goods & Services)

[Boxes 3 - 7 & 9 – 15]

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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services and goods received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

3.1 Description

In this section of the VAT Return, report purchases of goods and services from outside Malta which fall within the scope of Malta VAT (Malta VAT reported via the reverse charge mechanism[39]).

Value - Output tax (reverse charge):

- The value of the purchases is reported in boxes 3 and 4 and the output tax (reverse-charged) is reported in boxes 6 and 7. See 3.2A, 3.2B, 3.3A and 3.3B below for details.

Value - Input tax (deduction of self-charged VAT, to the extent entitled):

- Box 3 and 6 - when reporting the input tax to be deducted in respect of purchases reported in Box 3 (value) and Box 6 (output tax), these purchases are to be split into 3 categories:
  - Intra-community acquisitions of goods purchased for resale or for business use, other than capital goods (Boxes 9 and 13)
  - Services purchased from a service provided established in another EU Member State (Boxes 9A and 13A)
  - Intra-community acquisitions of capital goods (Boxes 10 and 14)
- Box 4 and 7 - when reporting the input tax to be deducted in respect of purchases reported in Box 4 (value) and Box 7 (output tax), the value of the purchase and the VAT being deducted are reported in Boxes 11 and 15 respectively.

⚠ Only the amount of input tax which is deductible in terms of article 22 and the Tenth Schedule of the VAT Act should be reported. See 3.4 – 3.6 below for details.

[39] Article 20(2) VAT Act

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3.2A IC Acquisitions of Goods and services received from other EU Member States (value)

[Box 3]

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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

The **value** of the following is reported in this box:

(a) Intra-community acquisition[40] of goods in Malta, including:

- Goods purchased for re-sale or for business use (other than capital goods), and dispatched to Malta from another EU Member State upon purchase;
- Capital goods purchased, and dispatched to Malta from another EU Member State upon purchase;
- Goods acquired under the simplification procedure for call-off stock arrangements in terms of item 17A of the Second Schedule to the VAT Act;[41]
- Own goods transferred to Malta from another EU Member State, which transfer is treated as an intra-community acquisition in terms of item 18(1)(b) of the Second Schedule to the VAT Act;
- Intra-community acquisition of goods which are under a customs duty suspension regime.

⚠ The value of the intra-EC acquisitions is reported in Box 3 whether the intra-EC acquisition is taxable or exempt (refer to note to Box 6 at 3.2B below).

(b) The purchase of goods by party B in a triangular (ABC) transaction

pursuant to an intra-community supply by A in another EC Member State (where the goods are to be subsequently supplied by B under the triangulation simplification procedure).

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[40] The acquisition of the right to dispose of goods as owner, which goods are transported from one Member State to another Member State (Second Schedule, item 18(1) VAT Act). Intra-Community Acquisitions of goods made in Malta and reportable in Box 3 are those which are dispatched from another EU Member State and which take place in Malta in accordance with the rule in the VAT Act, Third Schedule, Part 3.
An intra-community acquisition also refers to the use in Malta of own goods transported to Malta from another EU Member State (VAT Act, Second Schedule, item 18(2)).

[41] This refers to the acquisition of the right to dispose of the goods as owner under item 17A(3) and not the arrival of the goods in Malta under item 17A(1)

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The purchase of goods by a person registered under article 10 (Party B), where the goods are dispatched from one EU Member State (not Malta) to another EU Member State (not Malta) for onward supply in the latter EU Member State is reportable in Box 3. This is in line with established practice of the MTCA.[42]

(c) **The purchase of goods by party C in a triangular (ABC) transaction** pursuant to a supply which has been reported by party B in another EC Member State pursuant to the Triangulation simplification procedure.

⚠ The value of the purchase is reported in Box 3 whether it is taxable or exempt (refer to note to Box 6 at 3.2B below).

(d) **Services received from taxable persons established in another EU Member State**,
which are treated as taking place in Malta in terms of item 2(1) of Part Two of the Third Schedule to the VAT Act[43] and for which the customer is liable for the payment of VAT in terms of article 20(2)(b).[44]

The value of the services purchased is reported in Box 3, whether the purchase is taxable or exempt (refer to note to Box 6 at 3.2B below).

3.2B IC Acquisitions of Goods and services received from other EU Member States (VAT – output tax)

[Box 6]

Reverse charge / Output Tax:

Report in Box 6 the Malta VAT at 18%, 12%, 7% or 5% due on the value of the goods and/or services reported in Box 3.

Exclusions:

- If the intra-EC acquisition of goods or the purchase of services reported in Box 3 is exempt pursuant to the Fifth Schedule of the VAT Act, do not report any VAT in Box 6.

- Likewise, no VAT is reportable in the case of the purchase of goods by party B in a triangular transaction, the value of which is reported in Box 3 as provided in 3.2A(b) above.

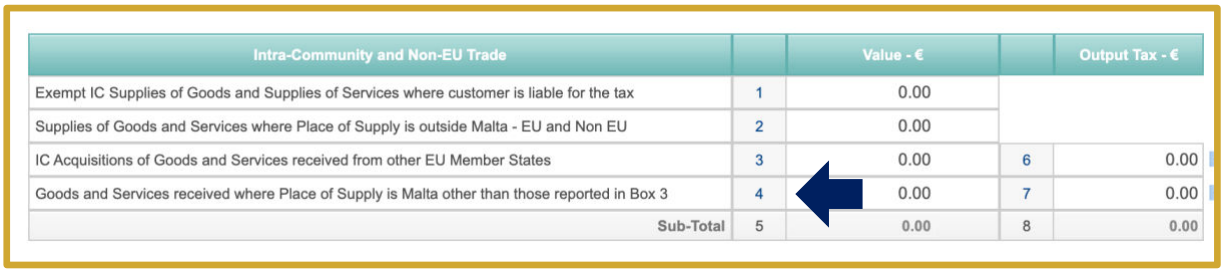
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[42] It is noted that, in principle, Party B in a triangular transaction applying the triangulation simplification makes an exempt intra-EC acquisition of the goods in the Member State of arrival of the goods. The purchase of the goods by Party B is nonetheless required to be reported in Box 3 in accordance with established practice of the MTCA.
[43] General place of supply rule for supplies of services to a taxable person: place of supply is where the customer is established.
[44] Reverse charge

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3.3A Goods and Services received where Place of Supply is Malta other than those reported in Box 3 (Value)

[Box 4]



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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

The **value** of the following is reported in this box:

(a) **Services received from suppliers established in another Member State**, which are treated as taking place in Malta in terms of Part 2 of the Third Schedule to the VAT Act (other than those reported in box 3) and for which the customer is liable for the payment of VAT in terms of article 20(2)(c).[45]

Example:

- *the purchase of the right to admission to an event taking place in Malta,[46] organised by a person who is not established in Malta and who is not registered under article 10 of the VAT Act.*

⚠ The value of the services purchased is reported in Box 4 whether the purchase is taxable or exempt.

(b) **Services received from suppliers established outside the EU,** which are treated as taking place in Malta in terms of Part 2 of the Third Schedule to the VAT Act and for which the customer is liable for the payment of VAT in terms of article 20(2)(c) (reverse charge).

Example:

- *consultancy services received from a US consultant.[47]*

[45] Reverse charge
[46] Item 6(1) of Part 2 of the Third Schedule to the VAT Act
[47] Item 2(1) of Part 2 of the Third Schedule to the VAT Act

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⚠ The value of the services purchased is reported in Box 4 whether the purchase is taxable or exempt.

(c) **Goods purchased from a supplier established outside Malta,** where the place of supply of those goods, according to Part 1 of the Third Schedule VAT Act, is Malta, and for which the customer is liable for the payment of VAT in terms of article 20(2)(c) (reverse charge).

Example:

- *the purchase of goods with installation in Malta[48] from an Italian supplier who is neither established in Malta nor registered for VAT in Malta.*

⚠ The value of the goods purchased is reported in Box 4 whether the purchase is taxable or exempt.

(d) **Capital Goods imported into Malta** on which the payment of Malta VAT was deferred with the approval of the Office of the Commissioner for Tax & Customs.[49]

The taxable value of the importation covered by a deferment is to be reported in box 4, and the corresponding VAT self-charged is to be reported in box 7 (see 3.3B below).[50]

[48] Item 2 of Part 1 of the Third Schedule to the VAT Act

[49] Where the payment of import VAT is deferred in accordance with article 60 of the VAT Act, no VAT is paid upon importation. Historically the import value was declared in Box 30 (in the same way as standard imports to which no deferment applies) and no VAT was claimed via box 36. This practice has changed, and the value of such imports on which an authorisation for deferment of import VAT is obtained, is reportable in Box 7.

[50] If the importer is eligible to claim/deduct the self-charged import VAT, the taxable value of the importation (or part thereof, in the case of partial deduction entitlement) is to be included in box 30, with corresponding VAT being claimed as a deduction to be reported in box 36 (see 5.5A and 5.5B below).

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3.3B Goods and Services received where Place of Supply is Malta other than those reported in Box 3 (VAT – output tax)

[Box 7]

Reverse charge / Output Tax:

Report the Malta VAT at 18%, 7% or 5% due on the goods and services reported in Box 4.

Exclusions:

- If the purchase reported in Box 4 is exempt pursuant to the Fifth Schedule of the VAT Act, do not report any VAT in Box 7.

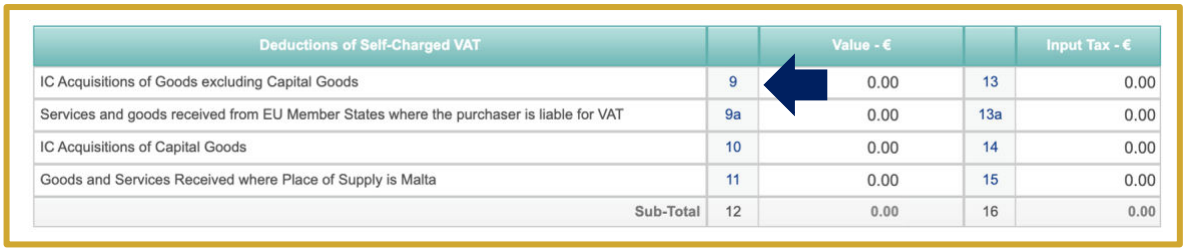
Box 5 - Sub-Total of values in Boxes 1, 2, 3 and 4.

Box 8 - Sub-total of values in Boxes 6 and 7.

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3.4A Intra-Community Acquisitions of Goods, excluding capital goods (Value)

[Box 9]



Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services and goods received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

Deductions of self-charged VAT:

Report the value of intra-community acquisitions of goods reported in Box 3 which were purchased for resale or for business use, other than capital goods (see 3.2A **(a)** above).

⚠ If you do not have a right to deduct the input tax in relation to the purchase, or only have a partial eligibility to claim, the **full value** (net of VAT) of the purchase is nevertheless to be reported in this box.

Exclusions:

- The value of purchases reported in Box 3 which are exempt pursuant to the Fifth Schedule of the VAT Act is excluded.
- Likewise, the value of the purchase of goods by Party B in a triangular transaction, the value of which is reported in Box 3 as provided in 3.2A(b) above is excluded.

3.4B IC Acquisitions of Goods excluding capital goods (VAT – input tax)

[Box 13]

Input tax:

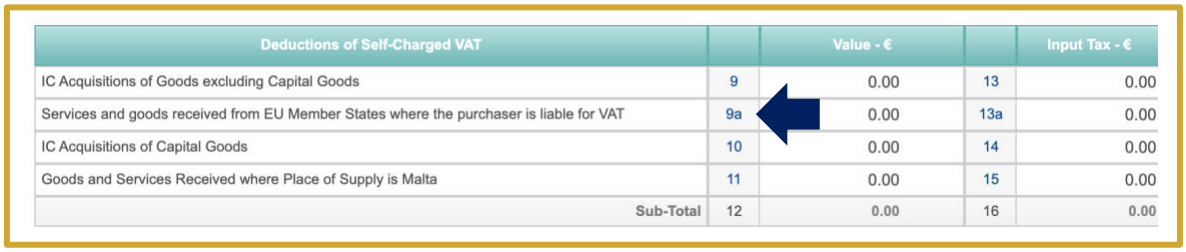
Recovery of the VAT which was reversed-charged in Box 6 relating to intra-community acquisitions of goods in Malta for re-sale or for business use only (excluding capital goods) (see 3.2A **(a)** above).

Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act, and which is not blocked in terms of item 3 of the Tenth Schedule.

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3.5A Services (and goods)[51] received from EU Member States where the purchaser is liable for VAT (Value)

[Box 9A]



Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services and goods received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

Deductions of self-charged VAT:

Report the value of **services** reported in Box 3 (See 3.2A **(d)** above).[52]

⚠ If you do not have a right to deduct the input tax in relation to the purchase, or only have a partial eligibility to claim, the **full value** (net of VAT) of the purchase is nevertheless to be reported in this box.

Exclusions:

⚠ The value of purchases reported in Box 3 which are exempt pursuant to the Fifth Schedule of the VAT Act.

3.5B Services received from EU Member States where the purchaser is liable for VAT (VAT – input tax)

[Box 13A]

Input tax:

Recovery of the VAT which was reversed-charged in Box 6 (purchase of services from other EU Member States - see 3.2A **(d)** above).

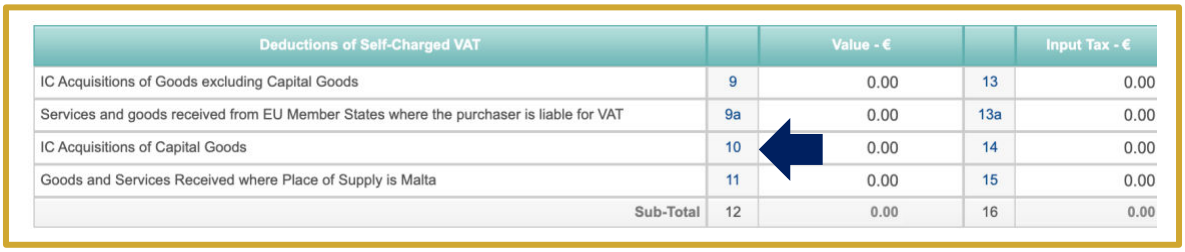
⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act, and which is not blocked in terms of item 3 of the Tenth Schedule.

[51] We note that the 2022 revision to the VAT Return included the words 'and goods' to the description of Box 9A. It is not clear which intra-EC acquisitions of goods reported in Boxes 3 and 6 and would be reportable in box 9A (since boxes 9 and 10 cater for goods acquired for resale, business use and capital goods), and we understand that in practice Box 9A remains for the reporting of purchases of Services only.

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3.6A IC Acquisitions of Capital Goods (Value)

[Box 10]



Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services and goods received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

Deductions of self-charged VAT:

Report the value of intra-community acquisitions of capital goods reported in Box 3 (see 3.2A**(a)** above).

'Capital Goods' means all tangible fixed assets, which can be used on a long term basis as working tools or other means used for the carrying on of a an economic activity.
The term excludes small-equipment, working tools and office furniture, where their price, or open market value, is less than one thousand and one hundred and sixty euro (€1,160), as well as packaging materials, even if they can be used more than once [S.L.406.12]

⚠ If you do not have a right to deduct the input tax in relation to the purchase, or only have a partial eligibility to claim, the **full value** (net of VAT) of the purchase is nevertheless to be reported in this box.

Exclusions:

⚠ The value of purchases reported in Box 3 which are exempt pursuant to the Fifth Schedule of the VAT Act.

3.6B IC Acquisitions of Capital Goods (VAT – input tax)

[Box 14]

Input tax:

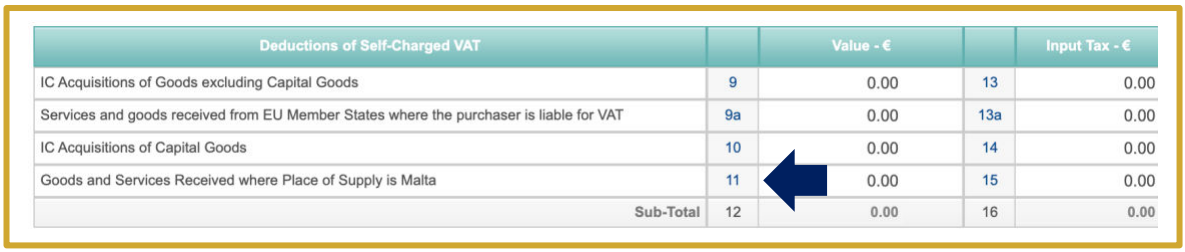
Recovery of the VAT which was reversed-charged in Box 6 (purchase of Capital Goods delivered to Malta from other EU Member States - see 3.2A**(a)** above).

⚠ Report the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act, and which is not blocked in terms of item 3 of the Tenth Schedule.

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3.7A Goods and Services Received where Place of Supply is Malta (value)

[Box 11]



Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services and goods received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

Deductions of self-charged VAT:

Report the value of purchases (goods and services) reported in Box 4 (see 3.3A **on page 17** above).

⚠ If you do not have a right to deduct the input tax in relation to the purchase, or only have a partial eligibility to claim, the **full value** (net of VAT) of the purchase is nevertheless to be reported in this box.

Exclusions:

⚠ The value of purchases reported in Box 4 which are exempt pursuant to the Fifth Schedule of the VAT Act.

3.7B Goods and Services Received where Place of Supply is Malta (VAT – input tax)

[Box 15]

Input tax:

Recovery of the VAT which was reversed-charged in Box 7 (see 3.3B **on page 17** and **on page 18** above).

⚠ Report the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act, and which is not blocked in terms of item 3 of the Tenth Schedule.

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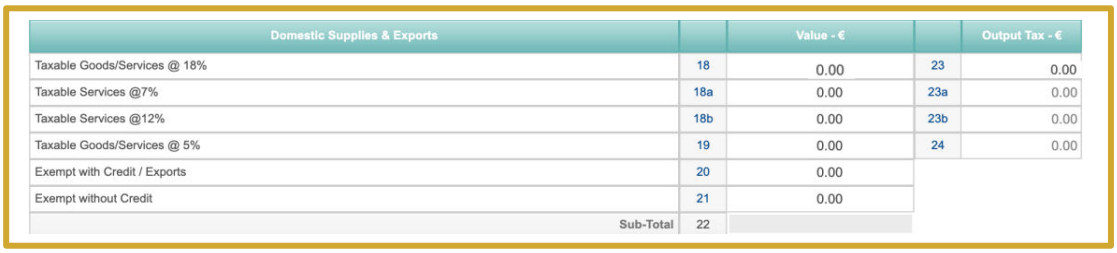
Box 12 - Sub-total of Boxes 9 to 11.

Box 16 - Sub-total of Boxes 13 to 15. Where VAT is fully recoverable, the value in Box 16 should correspond to the value in Box 8. In the event of partial recovery of input tax, the value in Box 16 should be less than the value in Box 8.

Box 17 - Subtract the value of Box 16 from the value in Box 8 and insert in Box 17.
Note – if this amount is a negative amount, the MTCA (VAT Section) should be contacted since the online system does not permit the insertion of a negative figure.

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4. Domestic Supplies (Output Tax)



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

4.1 Description

In this section of the VAT Return, report **supplies** of goods and services which took place in Malta:

- taxable supplies on which VAT was charged and collected at 18%, 12% , 7% or 5%;
- exempt with credit supplies, including exports (Part One of the Fifth Schedule to the VAT Act);
- exempt without credit supplies (Part Two of the Fifth Schedule to the VAT Act).

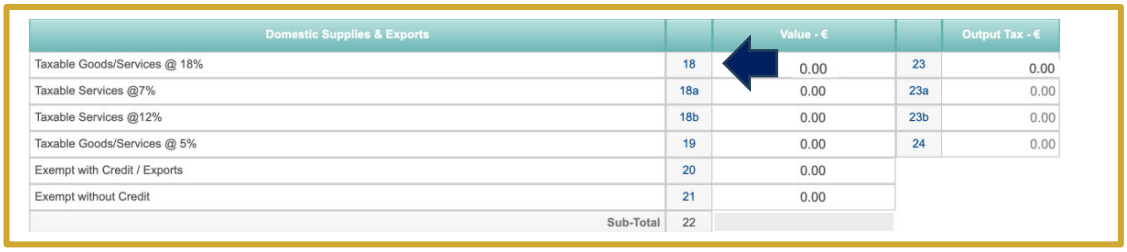
⚠ Report in this section of the VAT Return only those supplies of goods or services for which the place of supply was in Malta.[53]

[53] The place of supply determined in terms of the place of supply rules in parts 1 and 2 of the Third Schedule to the VAT Act

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4.2A Taxable Goods / Services @ 18% (Value)

[Box 18]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

The value of the following is reported in this box:

(a) **Supplies of goods and services**
which took place in Malta on which VAT was charged at 18%.

This includes any of the following on which VAT was charged at 18%:

- **Intra-Community Distance sales of goods** made in Malta by a person established outside Malta where the supplier opted to register under article 10 instead of reporting under the One Stop Shop[54];
- **Intra-Community Distance sales of goods** by a person established in Malta to customers in other EU Member States, where the EU threshold in item 4(5)(a) of Part 1, Third Schedule VAT Act, was not exceeded and the option referred to in item 4(5)(c) of Part 1, Third Schedule VAT Act was not exercised;
- **Supplies of telecommunications, broadcasting or electronically supplied services** to non-taxable persons established in Malta;
- **Supplies of telecommunications, broadcasting or electronically supplied services** to non-taxable persons established in another Member State which are treated as supplied in Malta in terms of item 10(2) of the Third Schedule to the Malta VAT Act[55];
- **Supplies of services by a Travel Agent** as defined in the 14th Schedule to the VAT Act, pursuant to the Travel Agents Scheme[56].

(b) **Self-supplies,**
made in terms of items 14 or 15 of the Second Schedule to the VAT Act (including gifts where the cost was more than €50) on which output tax is reportable at 18%.

[54] See Sixth Schedule to the VAT Act.
[55] i.e. where the supplier's sales do not exceed the threshold specified therein and the supplier has not opted to treat the services as taking place in the Member State of the customer;
[56] 14th Schedule to the VAT Act.

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(c) **The purchase of services under the 'Tax in Danger' procedure**
i.e. the value of services purchased on which you (as the customer) are required to 'reverse charge' under the application of the 'Tax in Danger' mechanism pursuant to the Fourteenth Schedule to the VAT Act.[57]

(d) **The supply of services under the 'Tax in Danger' procedure**
i.e. services supplied on which you (as the supplier) are not required to charge VAT under the application of the 'Tax in Danger' mechanism pursuant to the Fourteenth Schedule to the VAT Act[58] (**Note** 4.2B below).

4.2B Taxable Goods / Services @ 18% (VAT – output tax) [Box 23]

Output Tax:

Report the Malta VAT at 18% charged and collected / reportable on the goods and services reported in Box 18.

Exclusion:

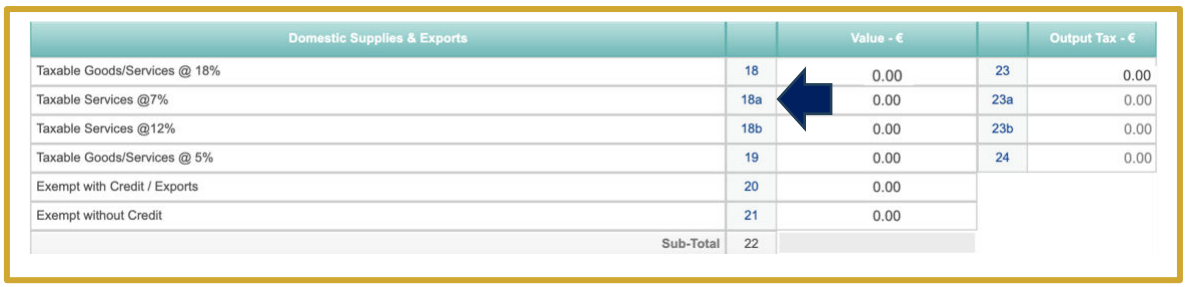
⚠ No output VAT should be reported if you are the supplier of services in respect of which the Office of the Commissioner for Tax & Customs has approved the application of the 'Tax in Danger' mechanism pursuant to the Fourteenth Schedule to the VAT Act.

[57] This procedure may only be applied under the direction of the Office of the Commissioner for Tax & Customs.
[58] This procedure may only be applied under the direction of the Office of the Commissioner for Tax & Customs.

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4.3A Taxable Services @ 7% (Value)

[Box 18A]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

The value of the following is reported in this box:

(a) **Supplies of services**

which take place in Malta on which VAT was charged at 7% (in terms of the Eighth Schedule to the VAT Act).

Examples:

- *Rental of an apartment which is required to be licensed under the Malta Travel and Tourism Services Act for the purposes of that rental;*
- *Hotel accommodation.*

4.3B Taxable Services @ 7% (VAT – output tax)

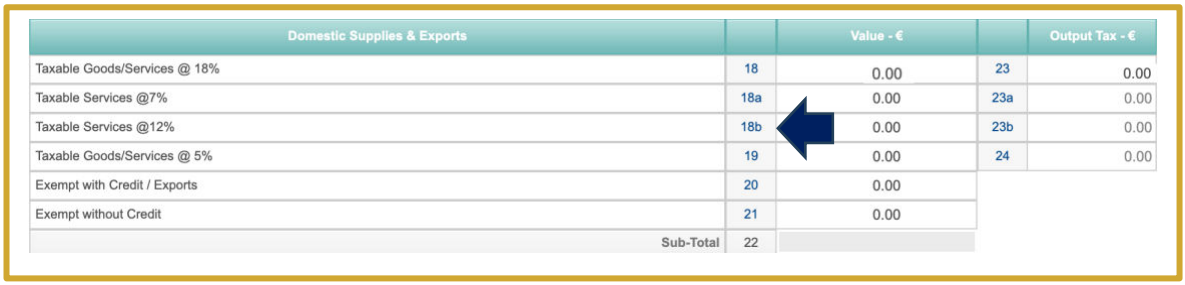
[Box 23A]

Output Tax

Report the Malta VAT at 7% charged and collected / reportable on the services reported in Box 18A.

4.4A Taxable Goods / Services @ 12% (value)

[Box 18B]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

(a) Supplies of services

which take place in Malta on which VAT was charged at 12% (in terms of the Eighth Schedule to the VAT Act)

Examples:

- *Services consisting of the Management of Securities – See MTCA Guidance*
- *Services consisting of the Custody of Securities – See MTCA Guidance*
- *Services consisting of the Management of Credit and Credit Guarantees – See MTCA Guidance*
- *Services relating to care of the human body by a health care professional (which do not qualify for a VAT exemption) – View MTCA Guidance*
- *Hiring of pleasure boat (less than 5 weeks) – View MTCA Guidance*

4.4B Taxable Goods / Services @ 12% (VAT – output tax)

[Box 23B]

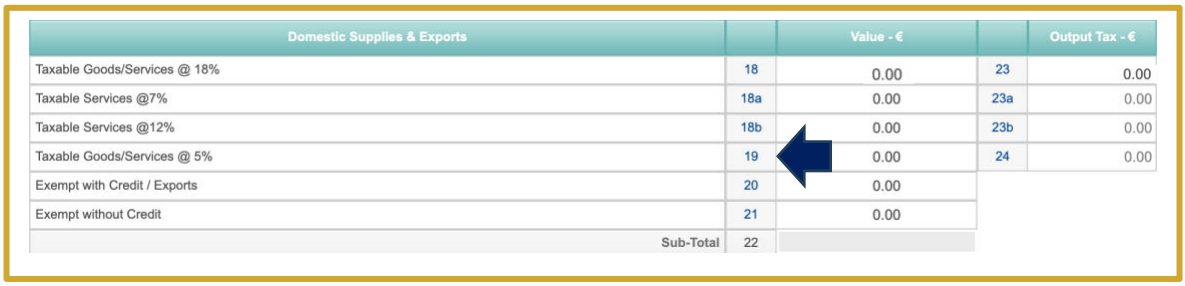
Output Tax:

Report the Malta VAT at 12% charged and collected / reportable on the goods and services reported in Box 18B.

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4.5A Taxable Goods / Services @ 5% (value)

[Box 19]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

The value of the following is reported in this box:

(a) **Supplies of goods and services** which take place in Malta on which VAT was charged at 5% (in terms of the Eighth Schedule to the VAT Act)

Examples:

- *Printed matter, defined by reference to the applicable C.N. Codes (including books);*
- *Medical accessories, defined by reference to the applicable C.N. Codes.*

(b) **Self-supplies** made in terms of items 14 or 15 of the Second Schedule to the VAT Act (including gifts where the cost was more than €50) which take place in Malta and on which output tax is reportable at 5%.

4.5B Taxable Goods / Services @ 5% (VAT – output tax)

[Box 24]

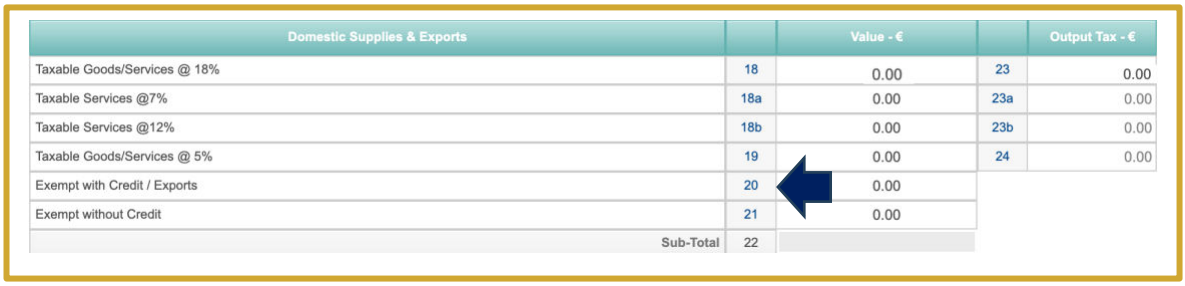
Output Tax:

Report the Malta VAT at 5% charged and collected / reportable on the goods and services reported in Box 19.

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4.6 Exempt with Credit / Exports (Value)

[Box 20]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

The value of the following is reported in this box:

(a) Supplies of goods and services

which take place in Malta (in accordance with the rules in the Third Schedule VAT Act) which are exempt with credit (Part One of the Fifth Schedule to the VAT Act).

Examples:

- *Exports of goods (goods dispatched from Malta and transported to destination outside the EU);*
- *Supplies of pharmaceuticals, defined by reference to the applicable C.N. Codes;*
- *Supplies of food for human consumption, as defined;*
- *The intra-community supply of goods which are under a customs duty suspension regime, which supply takes place in Malta in terms of the Third Schedule VAT Act, where the conditions for the exemption under item 3(1), Part 1 Fifth Schedule VAT Act are not met, and where the exemption in item 4, Part 3 Fifth Schedule VAT Act applies.*

⚠ **Excludes:** exempt with credit intra-community supplies of goods[59] which are reportable in Box 1 (see 2.2(a) on page 7).

(b) Self-supplies

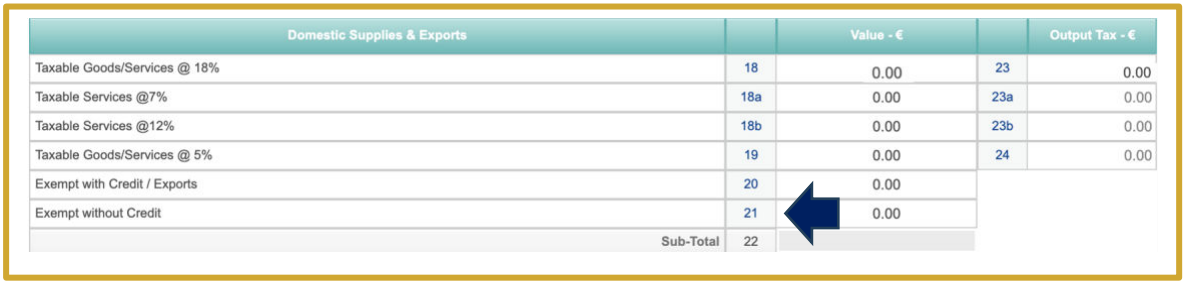
made in terms of items 14 or 15 of the Second Schedule to the VAT Act (including gifts where the cost was more than €50) which take place in Malta and which classify as exempt with credit.

[59] Fifth Schedule, Part 1, item 3 VAT Act

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4.7 Exempt without credit

[Box 21]



Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22			

The value of the following is reported in this box:

(a) **Supply of Goods and Services** which take place in Malta[60] which are exempt without credit (Part Two of the Fifth Schedule to the VAT Act):

Examples:

- *Education services, as defined, which take place in Malta (such as tuition in a licensed Educational Institution);*
- *Insurance services to customers established in Malta.*

(b) **Self-Supply of Goods and Services** made in terms of items 14 or 15 of the Second Schedule to the VAT Act (including gifts where the cost was more than €50) which take place in Malta and fall to be treated as exempt without credit.

Box 22 – Sub-total of Boxes 18, 18A, 19, 20 and 21.

Box 25 – Sub-total of Boxes 23, 23A and 24 (output tax on domestic supplies).

Box 26 – Sub-total of Boxes 17 and 25 (reverse charge output tax + output tax on domestic supplies).

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[60] In terms of the place of supply of services rules in the Third Schedule to the VAT Act

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5. Domestic Purchases And Imports (Input Tax)

Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

5.1 Description

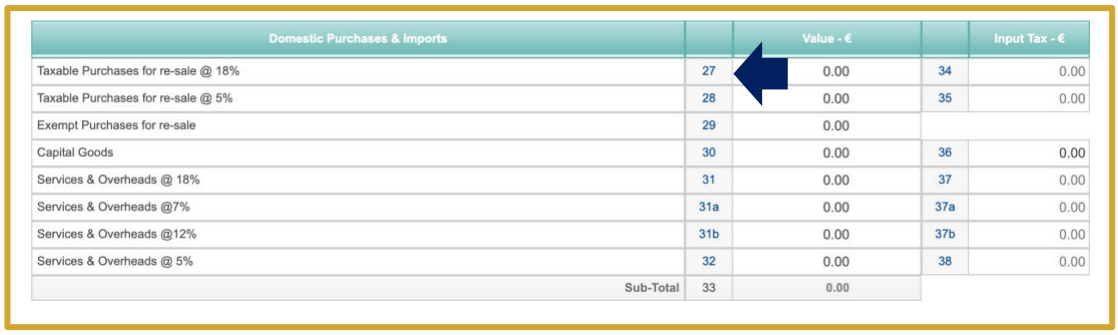
In this section of the VAT Return, report purchases of goods and services from suppliers established in Malta on which Malta VAT was paid (except for Box 29), and which VAT is being claimed/recovered via the VAT Return.

⚠ Purchases on which foreign VAT was paid should NOT be reported in the Malta VAT Return.

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5.2A Taxable Purchases for re-sale @ 18% (Value)

[Box 27]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) Goods purchased for resale or for business use [other than capital goods (see 5.5 **on page 38** below) or general overheads (see 5.6 **on page 38** below)], on which Malta VAT was paid at 18%. This applies to goods purchased domestically on which Malta VAT was charged and collected by the supplier.

(b) Goods imported into Malta for resale or for business use, other than capital goods,

- on which Malta VAT was paid at 18%; or
- on which the payment of Malta VAT was deferred with the approval of the Office of the Commissioner for Tax & Customs.[61]

(c) Goods imported into Malta for onward intra-community supply, where Onward Supply Relief is obtained on the importation.[62]

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ **Exclusion:**
We understand that the value of goods the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items) should not be reported in the VAT Return.

[61] Since, where import VAT is deferred in accordance with article 60 of the VAT Act, no VAT is actually paid upon importation, the import value is declared in Box 27 but no VAT is claimed via box 34. NOTE: this does not apply in the case of Capital Goods (see 3.3A above).
[62] Item 3 of Part Four to the Fifth Schedule of the VAT Act

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5.2B Taxable Purchases for re-sale @ 18% (VAT – input tax) [Box 34]

Input tax

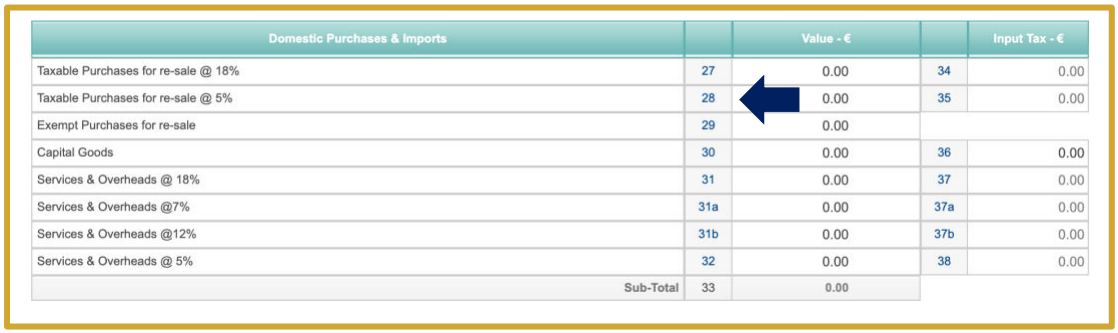
Recovery of VAT paid on purchases reported in Box 27.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 and the Tenth Schedule of the VAT Act.

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5.3A Taxable Purchases for re-sale @ 5% (Value)

[Box 28]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) **Goods purchased in Malta for resale or for business use,** other than general overheads (see 5.6 on page 40 below), on which Malta VAT was paid at 5%;

(b) **Goods imported into Malta for resale or for business use**, other than general overheads (see 5.6 on page 40 below),

- on which Malta VAT was paid at 5%; or
- on which the payment of Malta VAT was deferred with the approval of the Office of the Commissioner for Tax & Customs.[63]

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ **Exclusion:**

We understand that the value of goods the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items) should not be reported in the VAT Return.

5.3B Taxable Purchases for re-sale @ 5% (VAT – input tax)

[Box 35]

Input tax:

Recovery of VAT paid on purchases reported in Box 28.

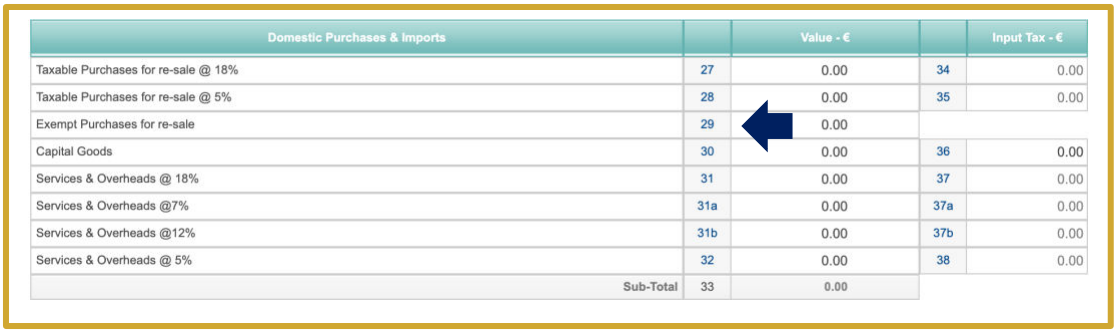
⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act.

[63] Since, where import VAT is deferred in accordance with article 60 of the VAT Act, no VAT is actually paid upon importation, the import value is declared in Box 27 but no VAT is claimed via box 34.

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5.4 Exempt Purchases for re-sale (Value)

[Box 29]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) Goods purchased for resale which were exempt from vat.

Example:

The purchase, by a restaurant, of food items which are exempt with credit pursuant to the Fifth Schedule of the VAT Act for the purposes of the provision of its restaurant/catering service.

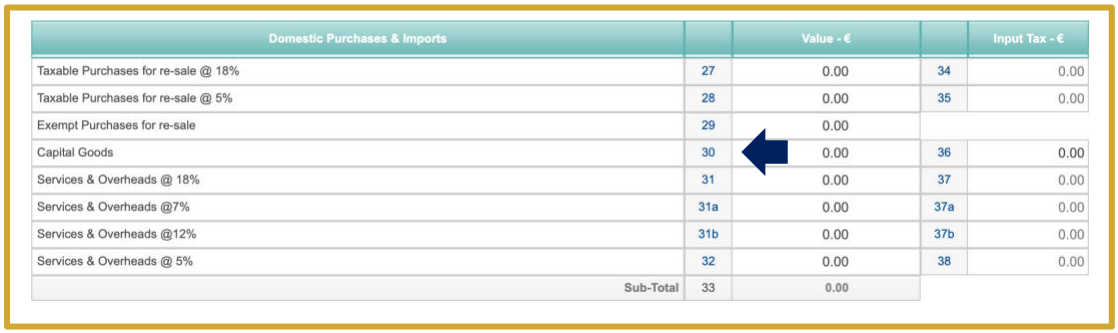
⚠ We understand that (notwithstanding past practices) the following should NOT be reported in Box 29:

- purchases which are invariably outside the scope of VAT – for example, salaries.
- general overheads which are exempt – for example, insurance costs.
- goods purchased which were supplied to the purchaser outside Malta (i.e. where the place of supply of the goods to the purchaser was outside Malta in terms of the rules in Part 1 of the Third Schedule to the VAT Act) and which therefore fall *outside the scope of* Malta VAT.

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5.5A Capital Goods (Value)

[Box 30]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) Capital goods purchased on which Malta VAT was paid (18%, 5%);

(b) Capital goods imported into Malta:

- on which Malta VAT was paid; or
- on which the payment of Malta VAT was deferred with the approval of the Office of the Commissioner for Tax & Customs;[64]

(c) Services being reported under the 'Tax in Danger' provisions.
Services on which you (as the customer) have reported the corresponding value and output tax in boxes 18 and 23 pursuant to the application of the 'Tax in Danger' mechanism in terms of Part Five of the Fourteenth Schedule to the VAT Act.[65]

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

'Capital Goods' means all tangible fixed assets, which can be used on a long term basis as working tools or other means used for the carrying on of a an economic activity.
The term excludes small-equipment, working tools and office furniture, where their price, or open market value, is less than one thousand and one hundred and sixty euro (€1,160), as well as packaging materials, even if they can be used more than once.[66]

[64] Where import VAT on capital goods is deferred in accordance with article 60 of the VAT Act (see section 3.3A above), no VAT is actually paid upon importation, but is reverse-charged in boxes 4 and 11 of the VAT return. If the importer is eligible to claim/deduct the self-charged import VAT, the taxable value of the importation (or part thereof, in the case of partial deduction entitlement) is to be included in box 30, with corresponding VAT being claimed as a deduction to be reported in box 36.
[65] This procedure may only be applied under the direction of the Commissioner for Tax & Customs.
[66] S.L.406.12

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5.5B Capital Goods (VAT – input tax)

[Box 36]

Input tax

Recovery of VAT paid on purchases reported in Box 30.

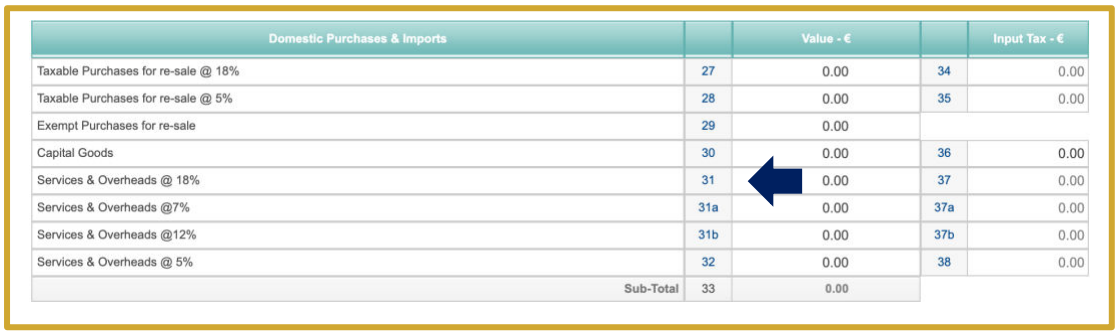
⚠ In the case of the purchases of services referred to in point (c) of the note to Box 30, the corresponding VAT must not be included in Box 36.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 and the Tenth Schedule of the VAT Act.

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5.6A Services & Overheads @ 18% (Value)

[Box 31]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) **Goods And Services (General Overheads)** purchased in Malta on which Malta VAT was paid at 18%;

(b) **Goods Imported Into Malta (General Overheads)** on which Malta VAT was paid at 18%;

(c) **Services Purchased For Resale** (e.g. subcontracted services) on which Malta VAT was paid at 18% (excluding bought-in services to be resold under the Travel Agents Scheme).

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ Exclusion:

- Goods/services the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items).

5.6B Services & Overheads @ 18% (VAT – input tax)

[Box 37]

Input tax:

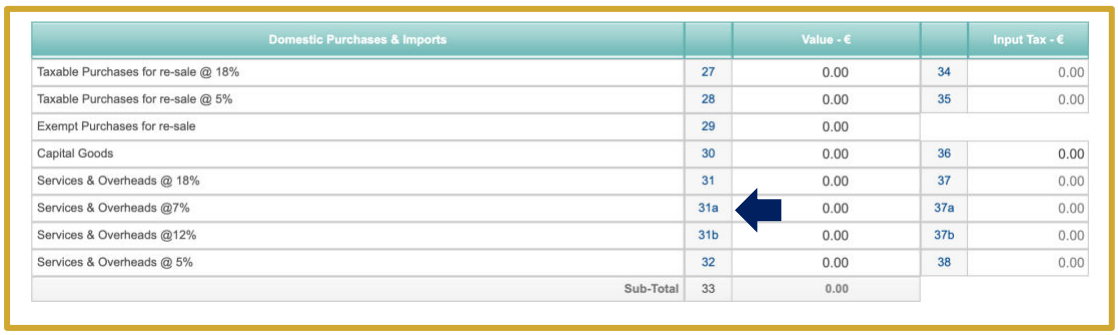
Recovery of VAT paid on purchases reported in Box 31.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act.

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5.7A Services & Overheads @ 7% (Value)

[Box 31A]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

(a) **Services (general overheads)** purchased from a supplier in Malta on which Malta VAT was charged and paid at 7% ;

(b) **Services purchased for resale** (e.g. subcontracted services) purchased from a supplier in Malta on which Malta VAT was charged and paid at 7% (excluding bought-in services to be resold under the Travel Agents Scheme.

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ **Exclusion:**
Purchases, the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items).

5.7B Services & Overheads @ 7% (VAT – input tax)

[Box 37A]

Input tax:

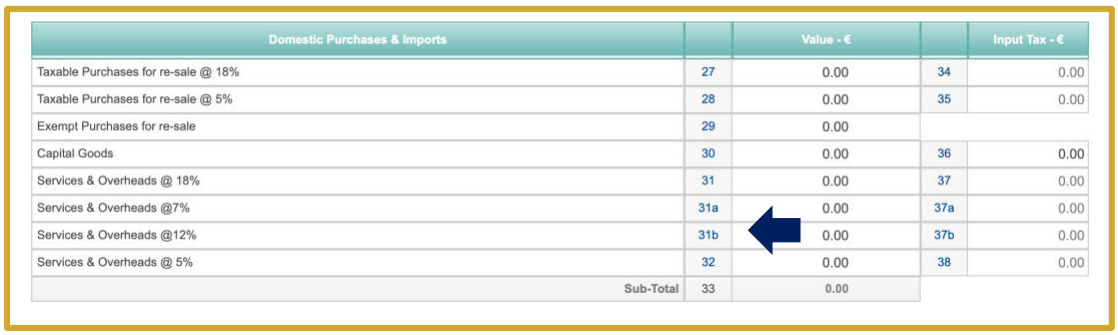
Recovery of VAT paid on purchases reported in Box 31A.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act.

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5.8A Services & Overheads @ 12% (value)

[Box 31b]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) **Services (general overheads)**
purchased from a supplier in Malta on which Malta VAT was charged and paid at 12%;

(b) **Services purchased for resale** (e.g. subcontracted services) purchased from a supplier in Malta on which Malta VAT was charged and paid at 12% (excluding bought-in services to be resold under the Travel Agents Scheme).

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ **Exclusion:**
Purchases, the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items).

5.8B Services & Overheads @ 5% (VAT – input tax)

[Box 38]

Input tax

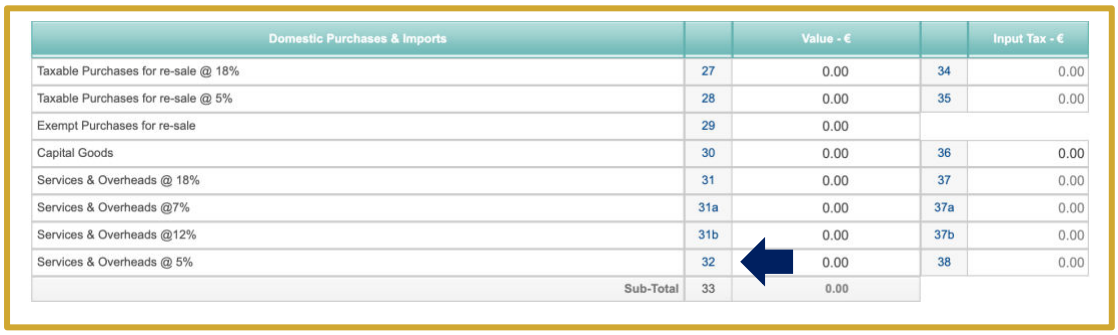
Recovery of VAT paid on purchases reported in Box 32.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act.

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5.9A Services & Overheads @ 5% (value)

[Box 32]



Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

The value of the following is reported in this box:

(a) **Goods and services (general overheads)** purchased from a supplier in Malta on which Malta VAT was charged and paid at 5%;

(b) **Goods imported into Malta (general overheads)** purchased from a supplier in Malta on which Malta VAT was charged and paid at 5%;

(c) **Services purchased for resale** (e.g. subcontracted services) from a supplier in Malta on which Malta VAT was charged and paid at 5% (excluding bought-in services to be resold under the Travel Agents Scheme).

⚠ The **full value** (net of VAT) of the purchase should be included in this box, even if there is no right to deduct the input tax or if the input tax can only be partially deducted.

⚠ **Exclusion:**
Purchases, the input tax on which cannot be deducted in terms of item 3 of the Tenth Schedule to the VAT Act ('blocked' items).

5.8B Services & Overheads @ 5% (VAT – input tax)

[Box 38]

Input tax

Recovery of VAT paid on purchases reported in Box 32.

⚠ Report only the amount of VAT which is eligible for a deduction in terms of article 22 of the VAT Act.

Box 33 - Sub-total of Boxes 27 to 32 (total value of domestic purchases and imports).

Box 39 - Sub-total of Boxes 34 to 38.

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6. Adjustments [Box 40, 41]

6.1 Description

In this section of the VAT Return report **only** adjustments to input tax recovery which are required pursuant to item 6 of the Tenth Schedule to the VAT Act (Partial Attribution) and/or pursuant to S.L. 406.12 Value Added Tax (Adjustments relating to Input Tax on Capital Goods) Regulations.

6.2 Adjustment in favour of Dept.

[Box 40]

Report adjustments in input tax recovery which result in an amount due to the MTCA, specifically:

(i) Partial Attribution calculation:

- Where the definitive ratio[67] for the previous year is less than the provisional ratio which had been applied for the purposes of input tax recovery in that year, the excess input tax claimed which is to be refunded to the MTCA is reported in this box;
- This adjustment is reported in the VAT return for the first tax period which ends in the year subsequent to that in which the input tax was provisionally recovered.

(ii) Capital Goods scheme adjustment:

- Report the amount of input tax originally claimed on capital goods which is to be refunded to the MTCA pursuant to an adjustment made in terms of the *Value Added Tax (Adjustments relating to Input Tax on Capital Goods) Regulations*[68];
- This adjustment is reported during the relevant VAT period OR in the VAT return for the first tax period which ends in the new calendar year, as the case may be.

6.3 Adjustment in favour of Registered Person

[Box 41]

Report adjustments in input tax recovery which result in an amount due by the MTCA, specifically:

(i) Partial Attribution calculation:

- Where the definitive ratio for the previous year exceeds the provisional ratio applied for the purposes of input tax recovery in that year, the amount of the under-declared input tax which is to be refunded by the MTCA is reported in this box;

[67] VAT Act, Tenth Schedule, Item 6
[68] S.L. 406.12

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- This adjustment is reported in the VAT return for the first tax period which ends in the year subsequent to that in which the input tax was provisionally recovered.

(ii) Capital Goods scheme adjustment:

- Report the relevant proportion of input tax paid on capital goods which is refundable by the MTCA pursuant to an adjustment made in terms of the *Value Added Tax (Adjustments relating to Input Tax on Capital Goods) Regulations;*[69]
- This adjustment is reported during the relevant VAT period OR in the VAT return for the first tax period which ends in the new calendar year, as the case may be.

[69] S.L. 406.12

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7. Computation [Box 42 – 45]

7.1 Excess Credit (Box 39 – 26) + (Box 41 – 40) [Box 42]

Report the overall input tax credit, if any, being claimed in the VAT Return, computed as follows:

(Input tax in Box 39 – Output tax in Box 26) + (Adjustment owed by MTCA – Adjustment owed to MTCA)

If the result of this formula is more than zero, insert the amount in Box 42.

If the result is less than zero, insert zero

7.2 Overall Output Tax (Box 26 – 39) + (Box 40 – Box 41) [Box 43]

Report the overall output tax, if any, payable with the VAT Return, computed as follows:

(Output tax in Box 26 – Input tax in Box 39) + (Adjustment owed to VAT Department – Adjustment owed by MTCA)

If the result of this formula is more than zero, insert the amount in Box 43.

7.3 Box 44 – Excess Credit B/F

Report Excess Credit reported in Box 42 of the previous VAT Return (if any).

⚠ *It is recommended that, prior to completing this box, it is verified that the refund claimed in the previous VAT return/s has not in fact been received or set-off against any outstanding penalties or interest due.*

7.4 Tax Payable (Box 43 – Box 44)

[Box 45]

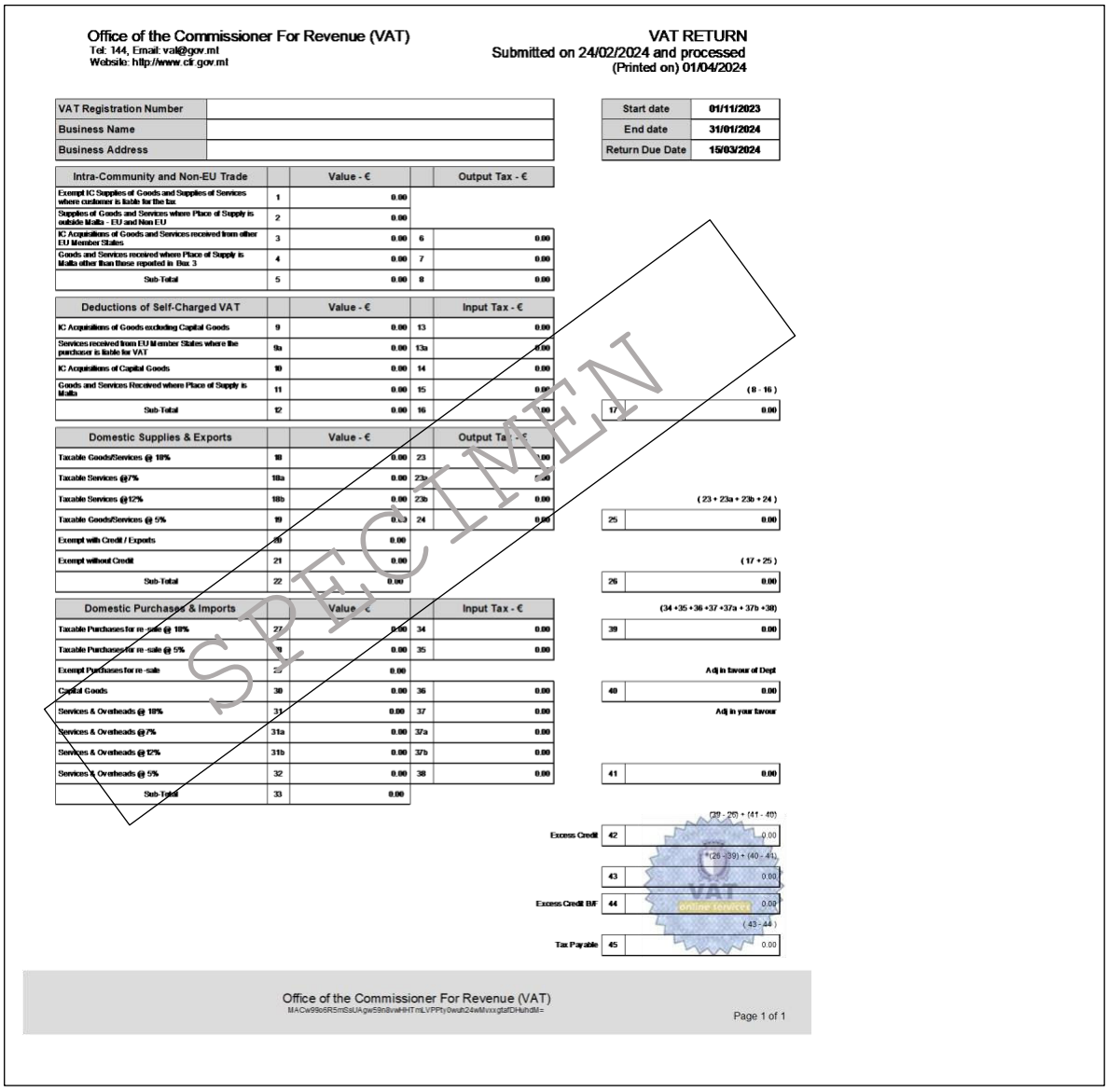
Report the net tax payable upon submission of the VAT Return, computed as follows:

Overall output tax in Box 43 less Excess Credit B/F in Box 44

If the result is less than zero, insert zero.

8. Annex I: Specimen VAT Return

The following is a sample of the current version of the VAT Return. It is being provided for information purposes only and is not, of itself, an official document.



Office of the Commissioner For Revenue (VAT)
Tel: 144, Email: val@gov.mt
Website: http://www.cir.gov.mt

VAT RETURN
Submitted on 24/02/2024 and processed
(Printed on) 01/04/2024

VAT Registration Number	
Business Name	
Business Address	

Start date	01/11/2023
End date	31/01/2024
Return Due Date	15/03/2024

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	0.00		
Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2	0.00		
IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00
Sub-Total	5	0.00	8	0.00

Deductions of Self-Charged VAT		Value - €		Input Tax - €
IC Acquisitions of Goods excluding Capital Goods	9	0.00	13	0.00
Services received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
IC Acquisitions of Capital Goods	10	0.00	14	0.00
Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
Sub-Total	12	0.00	16	0.00

(8 - 16)
17 0.00

Domestic Supplies & Exports		Value - €		Output Tax - €
Taxable Goods/Services @ 18%	18	0.00	23	0.00
Taxable Services @7%	18a	0.00	23a	0.00
Taxable Services @12%	18b	0.00	23b	0.00
Taxable Goods/Services @ 5%	19	0.00	24	0.00
Exempt with Credit / Exports	20	0.00		
Exempt without Credit	21	0.00		
Sub-Total	22	0.00		

(23 + 23a + 23b + 24)
25 0.00

(17 + 25)
26 0.00

Domestic Purchases & Imports		Value - €		Input Tax - €
Taxable Purchases for re-sale @ 18%	27	0.00	34	0.00
Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
Exempt Purchases for re-sale	29	0.00		
Capital Goods	30	0.00	36	0.00
Services & Overheads @ 18%	31	0.00	37	0.00
Services & Overheads @7%	31a	0.00	37a	0.00
Services & Overheads @ 12%	31b	0.00	37b	0.00
Services & Overheads @ 5%	32	0.00	38	0.00
Sub-Total	33	0.00		

(34 +35 +36 +37 +37a + 37b +38)
39 0.00

Adj in favour of Dept
40 0.00

Adj in your favour
41 0.00

(26 - 29) + (41 - 40)
Excess Credit 42 0.00

*(26 - 39) + (40 - 41)
43 0.00

Excess Credit B/F 44 0.00

(43 - 44)
Tax Payable 45 0.00

SPECIMEN

Office of the Commissioner For Revenue (VAT)
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9. Annex II: Table Of Changes

	Date	Changes	Comments
V1.0	26 February 2021		
V2.0	21 October 2021		
	3.2A (a) 3.2A 3.2.B 3.4A	Deleted: one of the sub-paragraphs Added: new sub-paragraph (b); new footnote 35 Added: new exclusion Added: new exclusion	These revisions clarify the current practice around the reporting of purchases by Party B under the Triangulation simplification procedure
V3.0	13 December 2022		
	General	Some cosmetic changes and correction of typographical errors	
	Introduction	Change under the heading 'Form'	Clarification of mandatory e-filing
	3, 3.4A, 3.5A, 3.6A, 3.7A	Replacement of the image of the VAT return extract with the updated version	The heading to the second section of the return, which previously read 'REVERSE CHARGE' now reads 'DEDUCTIONS OF SELF-CHARGED VAT' to reflect that boxes 9 – 15 refer to the reporting of the value of purchases from outside Malta, and the amount of VAT thereon which is deductible.
	2.2(a) 3	Inclusion of a new example – second bullet point Clarification – inclusion of a new example	These revisions clarify our understanding of the accepted practice around the reporting of intra-community supplies and purchases of non-community goods which are under a customs duty suspension regime.
	4.2A(a)	Update to first and second examples	This update reflects the changes introduced with effect from 1/7/2021 with regard to distance sales of goods.
	4.5	Clarification – inclusion of a new example	This revision clarifies our understanding of the accepted practice around the reporting of the intra-community supply of non-community goods which are under a customs duty suspension regime, where the conditions of item 3, part 1 of the Fifth Schedule are not met.
	7.3	Inclusion of a recommendation	Concerning Box 44
	Page 22	Clarification re Box 17 (online VAT return)	This revision clarifies our understanding of the practice when Box 17 results in a negative figure.

V4.0	30 June 2023		
	General	Some cosmetic changes and correction of typographical errors	
	Footnote 3 pg. 3	Clarification	Regarding the VAT return submission deadline
	Section 2.2(f) pg. 9	Revised note	The note to sub-paragraph (f) was revised to clarify the practice when supplying services intra-EU to taxable persons who are not identified by a VAT identification number.
V 5.0	30 May 2025 General	References to the Officer of the Commissioner for Revenue replaced with Office of the Commissioner for Tax & Customs / Malta Tax & Customs Administration / MTCA Formatting	
	Section 4.4A & B and 5.5A & B	Introduction of a new section reflecting the new Boxes 18a/23a and 31a/37a for reporting supplies and purchases to which the 12% VAT rate applied. The previous 4.4A & B has been renumbered 4.5 A & B and the previous 5.5A & B have been renumbered 5.6A & B and the subsequent sections have been renumbered accordingly.	The VAT Return was updated to include new boxes 18a and 23a, 31a and 37b, further to the introduction of the 12% VAT rate for certain supplies (Eighth Schedule VAT Act) made on or after 1 January 2024
	Section 3.3A & B and Section 5.5A	Deletion of point (c) of section 5.5A and the inclusion of a new subparagraph (d) in section 3.3A	This amendment clarifies the recent change in practice of reporting Capital Goods imported into Malta on which the payment of Malta VAT was deferred (now to be 'reverse charged' in Box 4 and 7, with the deduction, if eligible, claimed in box)
	Annex II	Replacement of Specimen VAT Return	

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