

# Indirect Tax

Country Guides





# Malta

## International contact

In this country fact sheet you will find general information about the VAT system in this country. For more detailed information please contact:

Baker Tilly Malta  
 Donald Sant  
 T: +356 20 10 95 00  
 d.sant@bakertillymalta.com

## General information

|                                  |   |
|----------------------------------|---|
| EU member state                  | Yes   |
| Local name of VAT                | Value Added Tax   |
| Format VAT identification number | MT12345678  |
| Registration threshold           | N/A. However, a 'small undertaking' may register as such if turnover does not exceed prescribed thresholds: |

| Type of activity                          | Entry / Exit threshold |
|---|------------------------|
| - Supply of goods                         | €35,000 / €28,000      |
| - Supply of services with low value added | €24,000 / €19,000      |
| - Other                                   | €14,000 / €12,000      |
| - Intra-Community acquisition threshold   | €10,000                |
| - Distance Sales threshold                | €35,000                |

## VAT rate, exemptions and non-deductible VAT

|   |   |
|---|---|
| General VAT rate                              | 18%   |
| Reduced VAT rate(s) including main categories | <p>7% - Accommodation in hotels and licensed premises</p> <p>5% - Supply of electricity, medical accessories, printed matter, items for the exclusive use of the disabled, importation of works of art, clothing and household linen, domestic care services</p> <p>0% - Exports, intra-community supplies and international transport, supply of brokers and other intermediaries, supply and repair of commercial aircraft and sea vessels, food, pharmaceuticals, transport, investment gold, the supply of goods on board cruise liners</p> |

Main categories for exemptions      Immovable property, insurance, credit, banking and other services, cultural and religious services, sports, services supplied by independent groups, services by NGOs to their members, health and welfare, education, postal services, lotteries, broadcasting, water, prescribed intra-Community acquisitions and importations

Main categories non-deductible VAT      Tobacco or tobacco products, alcoholic beverages, works of art, collectors' items and antiques, motor vehicles, vessels or aircraft, repairs and maintenance and fuelling thereof, entertainment expenses

## Administration

Can the administration be stored abroad?      Yes

What is the minimum storage period for the administration?      6 years

## Miscellaneous

Are there special rules for consignment and/or call-off stock?      No

Is a tax representative mandatory for a foreign company?      No

Can a Baker Tilly International member firm act as a tax representative?      Yes

Is VAT grouping possible?      Only in specific situations after due application and complying with tight regulations

What languages do the tax authorities accept for communication?      Maltese, English

## Compliance obligations for local and foreign companies

|               | Reporting period                     | Filing deadline   | Payment deadline  | Filing format        |
|---------------|--------------------------------------|---|---|----------------------|
| VAT return    | Quarter or year                      | The 15 <sup>th</sup> day of second month following reporting period | The 15 <sup>th</sup> day of the second month following reporting period | Electronic and paper |
| EU sales list | Month or quarter (only for services) | The 15 <sup>th</sup> day of month following reporting period        | N/A   | Electronic           |
| Intrastat     | Month                                | 10 <sup>th</sup> working day following reporting period             | N/A   | Electronic           |

These Country Indirect Tax Guides are designed to provide a summary of the relevant taxes which apply to business and individuals, and are for information purposes only. Whilst every effort has been made to ensure accuracy, information contained in these guides may not be comprehensive and is subject to frequent change. No responsibility for loss, however arising, to any person acting or refraining from acting as a result of any material in this publication will be accepted by Baker Tilly International Limited or its independent member firms. Contact details for independent members of Baker Tilly International can be found at [www.bakertillyinternational.com](http://www.bakertillyinternational.com).

Global Office  
Juxon House  
100 St Paul's Churchyard  
London EC4M 8BU  
United Kingdom

**T:** +44 (0)20 3102 7600

**F:** +44 (0)20 3102 7601

[info@bakertillyinternational.com](mailto:info@bakertillyinternational.com)

---

[www.bakertillyinternational.com](http://www.bakertillyinternational.com)

© 2016 Baker Tilly International Limited, all rights reserved

Baker Tilly is the trademark of Baker Tilly UK Group LLP, used under licence.

Baker Tilly International is a worldwide network of independent accounting and business advisory firms united by a commitment to provide exceptional client service. Baker Tilly International provides no professional services to clients but acts as a member services organisation. Baker Tilly International Limited is a company limited by guarantee and is registered in England and Wales.

