



DIPARTIMENT TAT-TAXXA FUQ IL-VALUR MIŻJUD  
VALUE ADDED TAX DEPARTMENT

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APPLIKAZZJONI GHAR-REĠISTRAZZJONI  
APPLICATION FOR REGISTRATION

Skond l-Artikoli 10, 11 u 12 ta' l-Att dwar it-Taxxa fuq il-Valur Miżjud, Kap. 406  
In terms of Articles 10, 11 and 12 of the Value Added Tax Act, Cap. 406

Ghadd  
Serial No.

TAGHRIF DWAR L-APPLIKANT

DETAILS OF APPLICANT

1	Isem shih ta' l-Applikant Full name of Applicant			
2	Nru. tal-Karta ta' l-Identita' I.D. Card No.		3	Nru. tal-Kumpanija Company No.
4	Nru. tat-Taxxa tad-Dhul Income Tax No.			Nru. tal-Mobile Mobile phone
5	Indirizz fejn isir in-negozju Address where business is carried out	Nru. tat-Telefon Telephone No.		Nru. tal-Fax Fax No.
	Nru. tal-Bieb/ Isem tal-Post Door No/ Building Name			
	Triq: Street:			
	Lokalita': Locality:	(ITTRI KBAR) (BLOCK LETTERS)	Kodiċi Postali: Post Code:	
		(ITTRI KBAR) (BLOCK LETTERS)		
6	INDIRIZZ POSTALI / tad-Dar MAILING / Home ADDRESS	Nru. tat-Telefon Telephone No.		Nru. tal-Fax Fax No.
	Nru. tal-Bieb/ Isem tal-Post Door No/ Building Name			
	Triq: Street:			
	Lokalita': Locality:	(ITTRI KBAR) (BLOCK LETTERS)	Kodiċi Postali: Post Code:	
		(ITTRI KBAR) (BLOCK LETTERS)		
	Indirizz elettroniku: e-mail address			

## TAGHRIF DWAR IN-NEGOZJU

## BUSINESS DETAILS

7	Xorta ta' Negozju Type of Business	Sid Uniku Sole Proprietor	<input type="checkbox"/>	Negozju irregistrat mal-MFSA MFSA Reg. Business	<input type="checkbox"/>	Soċjeta' Partnership 'de facto' Nru. ta' Soċji No. of Partners	<input type="checkbox"/>	Ohrain Other Aghti dettalji Specify	<input type="checkbox"/>	
8	In-negozju mmexxi Business Operated	Part-Time	<input type="checkbox"/>	Full-Time	<input type="checkbox"/>	9	Numru ta' ferghat Number of branches	<input type="checkbox"/>		
10	Impjegati Employees	'Full-time'	<input type="checkbox"/>	'Out-workers'	<input type="checkbox"/>	11	Bidu ta' l-Attivita' Ekonomika Economic Activity Start Date	Jum Day	Xahar Month	Sena Year
		'Part-time'	<input type="checkbox"/>	'Seasonal'	<input type="checkbox"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Kont Bankarju tan-Negozju Business Bank	Bank Bank	<input type="text"/>	Numru tal-Kont Account Number	<input type="text"/>					
		Lokalita' tal-Fergha Branch Locality	<input type="text"/>							
13	Deskrizzjoni ta' l-attivita' tan-Negozju Description of Business Activity		Bejgh Turnover		Ghall-Użu Uffiċjali For Office Use					
	1									
	2									

## REGISTRAZZJONI

## REGISTRATION

14	Stima ta' Bejgh Lokali fuq sena Estimated Annual Local Turnover	<input type="text"/>	15	Stima ta' Bejgh lejn Stati Membri ta' l-U.E. fuq sena Estimated Annual Sales to E.U. Member States	<input type="text"/>			
16	Stima ta' Xiri minn Stati Membri ta' l-U.E. fuq sena	<input type="text"/>	17	Trid tidhol fl-Iskema ta' Rifuzjoni? Do you opt for the Refund Scheme?	Iva Yes	<input type="checkbox"/>	Le No	<input type="checkbox"/>
18	Trid tirreġistra taht Artiklu 12? Do you want to register under Article 12?	Iva Yes	<input type="checkbox"/>	Le No	<input type="checkbox"/>			

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

## DATA PROTECTION ACT, 2001

Id-Dipartiment tal-VAT jiġbor l-informazzjoni biex jamministra t-taxxa tal-Valur Miżjud u biex jikxef u jipprevjeni frodi. Fejn tippermetti l-ligi, d-Dipartiment jista' wkoll iġib informazzjoni dwarek minghand terzi persuni jew tinghata informazzjoni lillhom. Dan isir biex jiżgura li l-informazzjoni hija korettta, jipprevjeni u jikxef frodi jew biex jiproteġi fondi pubbliċi.

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

## 19 DIKJARAZZJONI

## DECLARATION

Jiena,  
I, \_\_\_\_\_  
(Isem b' ITTRI KBAR) (Full name in BLOCK LETTERS)

Karta ta' l-Identita'  
I.D. Card No. \_\_\_\_\_

niddikjara li t-taghrif kollu moghti hawn fuq huwa tajjeb u shih.  
declare that all the entered details and information are correct and complete.

Firma:  
Signature: \_\_\_\_\_

Kariga:  
Designation: \_\_\_\_\_

Data:  
Date: / /



## VALUE ADDED TAX DEPARTMENT

### NOTES ON HOW TO COMPLETE THE APPLICATION FORM FOR REGISTRATION IN TERMS OF SECTIONS 10, 11 AND 12 OF THE VALUE ADDED TAX ACT 1998

You should read these notes carefully before completing the Registration Form. Please start at the beginning of each line, using **BLOCK LETTERS**. Write clearly in ink, leaving a space between words.

#### APPLICANT AND BUSINESS ADDRESS DETAILS

- Box 1:** If the applicant is:  
*Sole Proprietor* - Enter the full first name(s) in the first line whilst the surname goes in the second line. You may add Mr, Miss, Ms, and any rank or title that goes with your legal identity.  
*Limited Liability Company* - enter the official name of the Company.  
*Partnership* - Enter the firm's name, whether registered or not, in this box, whilst the particulars of all partners are to be given on **VAT FORM 005/2004**.  
*Other* - Enter the name of the entity. (E.g. the name of a band club, sports club, union, religious organisation, charitable institution, etc.).
- Box 2:** In the case of a sole proprietor or a partnership *de facto*, enter the Identity Card Number of the applicant. In all other cases, the Identity Card Number of the authorised representative vested with legal representation signing the declaration in **Box 19** should be inserted.
- Box 3:** This box is applicable only to those businesses that are either Limited Liability Companies or registered Partnerships. The company number shown in the Register of Companies is to be inserted in this box.
- Box 4:** Insert the Income Tax Number of the proprietor or Limited Liability Company or Registered Partnership.
- Box 5:** In this box, you should give the address from where the business is carried out. Give your telephone, fax and mobile numbers.
- Box 6:** Write down the mailing or the home address, if different from that entered in **box 5**, where you wish to receive future official correspondence from this Department. Give your e-mail address, if you have one. If you are not established in Malta, you may appoint a local representative whose details may be given on **VAT FORM 005/2004**.

#### BUSINESS DETAILS

- Box 7:** Tick the type of business in the appropriate box.
- Box 8:** Indicate whether the business is currently operated on a full or part-time basis.
- Box 9:** Enter the number of business outlets or branches giving the address of each outlet or branch on **VAT FORM 006/2004**.
- Box 10:** State the number of persons, by category, that are currently in your employment.
- Box 11:** Insert the commencement date of your economic activity.
- Box 12:** Give your bank account details to which VAT refunds can be made.
- Box 13:** Give a brief description of your business activity or activities.

## REGISTRATION DETAILS

**Box 14:** Enter the **TOTAL** annual estimated value of your **local** sale of goods and / or provision of services.

**Box 15:** Enter the **TOTAL** annual estimated value of your sale of goods to E.U. Member States.

**Box 16:** Enter the **TOTAL** annual estimated value of your purchases of goods from E.U. Member States.

As well as Malta, the following countries are Members of the European Union:

Austria	Denmark	Germany	Hungary	Netherlands	Slovenia
Belgium	Estonia	Greece	Latvia	Poland	Spain
Cyprus	Finland	Ireland	Lithuania	Portugal	Sweden
Czech Rep	France	Italy	Luxemburg	Slovakia	United Kingdom

**Box 17:** This option is only open to businesses:

- (a) whose local annual turnover is **BELOW** the threshold established in terms of Part One of the Sixth Schedule of the Value Added Tax, 1998, and,
- (b) who do not make Intra Community Supplies and whose **box number 15** reads **NIL**, and,
- (c) who do not make Intra Community Acquisitions and whose **box number 16** reads **NIL**.

Indicate whether you opt for the refund scheme or not.

**Box 18:** You may tick the **YES** box only if you intend to make intra-community acquisitions and you are *either a non-taxable legal person or you are already registered with this Department in terms of Article 11 of the Value Added Tax Act, 1998.*

## DECLARATION

**Box 19:** The application must be signed by the person:

- applying for registration; or,
- in whose name registration is being made; or,
- vested with legal representation of the Company in the case of a Limited Liability Company.

## NECESSARY DOCUMENTS

A Copy of the I.D Card of the applicant or in the case of a Limited Liability Company, of the authorised representative vested with the legal representation must be presented at the time of registration.

In the case of a limited liability company or a registered partnership, a copy of the Memorandum and Articles of Association should be produced.



**DIPARTIMENT TAT-TAXXA FUQ IL-VALUR MIŻJUD**

**TAGHRIF KIF GHANDEK TIMLA' L-APPLIKAZZJONI**  
**TAR-REGISTRAZZJONI SKOND L-ARTIKLI 10, 11 u 12 TA' L-ATT**  
**TAL-1998 DWAR IT-TAXXA FUQ IL-VALUR MIŻJUD**

**Aqra sew dan it-taghrif qabel ma timla' l-applikazzjoni. Jekk joghġbok ibda mill-bidu ta' kull linja u ikteb b'ITTRI KBAR. Ikteb ċar bil-linka u halli spazju bejn kelma w ohra.**

**TAGHRIF DWAR L-APPLIKANT U L-INDIRIZZ TAN-NEGOZJU**

- Kaxxa 1:** Jekk l-applikant huwa:  
*Sid Uniku* - Ikteb l-isem shih fl-ewwel linja u l-kunjom fit-tieni linja. Inti tista' żżid *Mr, Mrs, Miss, Ms*, u xi grad jew titlu iehor.  
*Kumpanija b'Responsabbilta' Limitata* - Agħti l-isem uffiċjali tal-Kumpanija.  
*Soċjeta'* - Agħti l-isem tas-soċjeta', kemm jekk hi registrata kif ukoll jekk mhix, waqt li d-dettalji tas-soċji għandhom jinghataw fuq **VAT FORM 005/2004**.  
*Ohrajn* - Agħti l-isem ta' l-entita'. (Eż. l-isem tas-soċjeta' mużikali, *sports club, union*, għaqda reliġjuża, istituzzjoni tal-karita', eċċ.).
- Kaxxa 2:** Fil-każ ta' sid uniku jew soċjeta' *de facto*, għandu jitnizzel in-numru tal-Karta ta' l-Identita' ta' l-applikant. F'kull każ iehor għandu jitnizzel in-numru tal-Karta ta' l-Identita' tar-rappreżentant awtorizzat li għandu rappreżentanza legali li jiffirma d-dikjarazzjoni **fil-kaxxa 19**.
- Kaxxa 3:** Din il-kaxxa tghodd biss għal dawk in-negozji li huma kumpaniji b'responsabbilta' limitata jew soċjetajiet registrati. Għandu jitnizzel in-numru tal-kumpanija kif jidher fir-Registru tal-Kumpaniji.
- Kaxxa 4:** Ikteb in-numru ta' l-*Income Tax* tal-proprjetarju, kumpanija jew soċjeta'.
- Kaxxa 5:** F'din il-kaxxa agħti l-indirizz minn fejn ikun amministrat in-negozju. Nizzel ukoll in-numri tat-telefon, tal-*fax* u tal-*mobile*.
- Kaxxa 6:** Ikteb l-indirizz postali jew tad-dar, jekk hu differenti minn dak mogħti **fil-kaxxa 5**, fejn inti tixtieq li tircievi l-korrispondenza mid-Dipartiment. Nizzel ukoll l-*e mail address* jekk għandek. Jekk m'intix stabbilit f'Malta, tista' tinnomina bhala rappreżentant tiegħek lil xi persuna residenti f'Malta li d-dettalji tagħha għandhom jinghataw fuq **VAT FORM 005/2004**.

**TAGHRIF DWAR IN-NEGOZJU**

- Kaxxa 7:** Immarka x-xorta ta' negozju tiegħek fil-kaxxa relattiva.
- Kaxxa 8:** Nizzel jekk in-negozju hux immexxi fuq bazi *full time* jew *part time*.
- Kaxxa 9:** Agħti n-numru ta' postijiet tan-negozju jew ferġat u nizzel l-indirizz ta' kull post fuq il-Formola **VAT FORM 006/2004**.
- Kaxxa 10:** Nizzel in-numru ta' persuni, skond il-kategorija, li preżentament timpjega.
- Kaxxa 11:** Nizzel id-data ta' meta bdejt l-attività ekonomika tiegħek.
- Kaxxa 12:** Agħti n-numru tal-kont bankarju tiegħek biex isiru depożiti ta' *refunds* tal-VAT.
- Kaxxa 13:** Agħti taghrif fil-qosor dwar in-negozju tiegħek.

## DETTALJI TAR-REĠISTRAZZJONI

**Kaxxa 14:** Niżżel l-istima tal-valur **GLOBALI** fuq sena ta' bejgh ta' prodotti u / jew servizzi **lokali**.

**Kaxxa 15:** Niżżel l-istima tal-valur **GLOBALI** fuq sena ta' bejgh lejn Stati Membri ta' l-Unjoni Ewropeja.

**Kaxxa 16:** Niżżel l-istima tal-valur **GLOBALI** fuq sena ta' xiri minn Stati Memri ta' l-Unjoni Ewropeja.

Minbarra Malta, il-pajjizi Membri ta' l-Unjoni Ewropeja huma:-

Awstrija	Estonja	Greċja	Litwanja	Portugal	Slovenja
Belġju	Finlandja	Irlanda	Lussemburgu	Rep Ċeka	Spanja
Ċipru	Franza	Italja	Olanda	Renju Unit	Svezja
Danimarka	Ġermanja	Latvja	Polonja	Slovakkja	Ungerija

**Kaxxa 17:** Din l-għażla hija miftuha għal negozji:

- (a) li l-bejgh annwali **LOKALI** huwa anqas mil-limitu stabbilit skond l-Ewwel Parti tas-Sitt Skeda ta' l-Att tal-1998 dwar it-Taxxa Fuq il-Valur Miżjud, u,
- (b) li ma jagħmlux bejgh lill-Membri Stati ta' l-Unjoni Ewropeja u l-valur **f'kaxxa 15 jaqra XEJN**, u,
- (c) li ma jagħmlux xirjiet mill-Membri Stati ta' l-Unjoni Ewropea u li l-valur **f'kaxxa 16 jaqra XEJN**.

Indika jekk tixtieqx tidhol fis-sistema ta' rifuzjoni jew le.

**Kaxxa 18:** Inti tista' biss timmarka **IVA** jekk inti għandek il-hsieb li tagħmel akkwisti intra-komunitarji u trid tkun *jew* persuna legali mhux taxxabbli *jew* tkun diġa' rreġistrat ma' dan id-Dipartiment skond Artiklu 11 ta' l-Att ta' l-1998 dwar it-Taxxa fuq il-Valur Miżjud.

## DIKJARAZZJONI

**Kaxxa 19:** L-applikazzjoni għandha tkun iffirmata mill-persuna:

- li qed tapplika biex tirreġistra; jew,
- li qed tapplika f'isem haddiehor; jew
- li għandha rappreżentanza legali tal-kumpanija fil-każ ta' kumpanija b'responsabilita' limitata.

## DOKUMENTI NEĊESSARJI

Kopja tal-Karta ta' l-Identita' ta' l-applikant, jew fil-każ ta' kumpanija b'responsabilita' limitata jew soċjeta' reġistrata, tar-rappreżentant awtorizzat li għandu rappreżentanza legali, għandha tiġi pprezentata waqt ir-reġistrazzjoni.

F'każ ta' kumpanija b'responsabilita' limitata jew soċjeta' reġistrata, kopja tal- *Memorandum and Articles of Association* għandha tkun pprezentata.