

Freedom of Information Act

Access to certain documents

Structure, Functions and Responsibilities

The VAT Department forms part of the Ministry of Finance, the Economy and Investment. It is responsible for the administration and enforcement of the Value Added Tax Act 1998 and is also assigned the responsibility as Competent Authority to enforce the Eco-contribution Act.

The top management structure of the VAT Department consists of the Director General (DG), 3 Directors and 7 Assistant Directors.

The three Directors are responsible for Operations, Legal and International Affairs and Support Services respectively. Each Directorate has two Assistant Directors assigned to it while another Assistant Director is assigned to the Office of the Director General which is also responsible for the Analysis and Control Unit.

The VAT Department's role is to administer Value Added Tax and Eco-Contribution efficiently, effectively and fairly, thus securing the revenue yield according to government's targets in line with government's policy of ensuring sound public finance, while minimizing compliance costs to businesses.

The Department monitors the effectiveness of its procedures and further develops financial strategies to monitor and control VAT and Eco-Contribution Revenue to achieve and possibly increase revenue targets. It also responsible to pay refunds of VAT after the required controls are effected, where necessary.

The Department inspects and assists operators to ensure that all individuals and businesses that are deemed to collect and pay VAT and Eco-Contribution are duly registered accordingly.

The Department selects and investigates cases to determine if VAT and Eco-contribution have been evaded or if fraud has been committed. It also cooperates with tax administrations of other member states and exchanges information under the EU Council Regulation 1798/2003.

The Department has to ensure that changes in the VAT Directive EC 2006/112/EC are transposed into the Maltese VAT legislation and implemented accordingly. It also ensures that VAT and Eco-contribution legislations are correctly interpreted by registered taxpayers. The Department also prosecutes persons who breach the provisions of such laws.

The Department provides cash office and customer care facilities for registered persons. It also manages debt collection and institutes civil action in Court for the recovery of balances due.

General Description of Categories of Documents

The Department holds the following documents which may be accessed by the public:

- VAT Legislation and related Legal Notices
- Eco-contribution Legislation and related Legal Notices
- Quality Service Charter
- General Information for traders and the general public:
 - Introduction to new VAT procedures
 - Fiscal Cash Register specifications
 - Exporters and intra-community suppliers of goods
 - Importers and intra-community acquirers of goods
 - Intra-community acquisition by exempt taxable persons and non-taxable legal persons
 - Distance sales providers
 - Triangulation
 - Intra-community acquisition of new means of transport and excise goods,
 - Retailers
 - Small undertakings registered as exempt
 - Suppliers of services
 - Electronic services providers
 - Records and documents to be kept by a business concern
 - Refunds for foreign taxable persons and
 - List of goods that are exempt or have a reduced rate
- Guidelines to certain VAT procedures:
 - Onward supply relief (OSR) on sea vessels
 - Trusts
 - VAT refunds to overseas traders
 - VAT treatment of educational services
 - VAT treatment of yacht leasing
 - Place of supply of services
 - Recapitulative statement
 - Refund of VAT incurred in a Member State in which you are not established
- Guides to forms and returns:
 - VAT refund (8th Directive) submission of return
 - Recapitulative statement file format
 - Recapitulative statement submission
 - VAT return user
- Policy Documents:
 - Data Protection Policy
 - Visit Selection Policy
 - Privacy Policy
 - Anti-fraud Policy

Requests in terms of the Freedom of Information Act can be made by email through foia.vat@gov.mt.