



DEPARTMENT OF VALUE ADDED TAX

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(Ministry of Finance and Economic Affairs)

TAX RETURN
In terms of Section 27 of
the Value Added Tax Act 1998

REGISTRATION No:

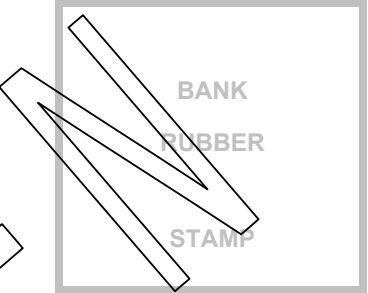
RETURN PIN:

Start Date:

End Date:

Due Date:

Table with 4 columns: Description, Box No, Value - Lm, Output Tax - Lm. Rows include Intra-Community and Non-EU Trade (Boxes 1-8) and Domestic Supplies & Exports (Boxes 9-16).



(BOX 8 - BOX 16)

17 Lm

Table with 4 columns: Description, Box No, Value - Lm, Output Tax - Lm. Rows include Domestic Supplies & Exports (Boxes 17-22).

(BOX 23 + BOX 24)

25 Lm

(BOX 17 + BOX 25)

26 Lm

Table with 4 columns: Description, Box No, Value - Lm, Input Tax - Lm. Rows include Domestic Purchases & Imports (Boxes 27-38).

(BOX 34+35+36+37+38)

39 Lm

Adj in favour of VAT Dept

40 Lm

Adj in favour of Reg Person

41 Lm

I, \_\_\_\_\_
(Full name in BLOCK LETTERS)
declare that all the details and information
provided are correct and complete.
Signature: \_\_\_\_\_
I.D. No: \_\_\_\_\_
Designation: \_\_\_\_\_
Tel: \_\_\_\_\_
Date: / /

PAYMENT SLIP
CREDIT Department of Value Added Tax
(Centre Point Building, Ta' Paris Road, B'Kara BKR 13)
Valid as a receipt if payment has been made in cash or/
and if paid-in-cheques have been cleared by the Bank.
Total Cash
Total Cheques
Total Credit
Cheque no.
Bank

EXCESS CREDIT
(BOX 39 - 26) + (BOX 41 - 40)
42 Lm

(BOX 26 - 39) + (BOX 40 - 41)
43 Lm

EXCESS CREDIT B/F
44 Lm

TAX PAYABLE
(BOX 43 - BOX 44)

45 Lm

**DIPARTIMENT TAT-TAXXA FUQ VALUR MIŻJUD**  
**DEPARTMENT OF VALUE ADDED TAX**

**NOTI KIF TIMTELA L-FORMOLA TAL-VAT**  
**NOTES ON HOW TO COMPLETE THE VAT RETURN FORM**

Inti mitlub taqra b'attenzjoni dawn in-noti qabel timla d-denunzja tiegħek. Jekk jogħġbok ikteb ċar bil-linka. Il-formola, mimlija kif suppost, għandha tasal fid-Dipartiment sad-Data ta' l-Gheluq sabiex tevita li tehel il-penali amministrattiva u l-interessi li jistgħu jiġu imposti.

*You should read these notes carefully before completing the Return Form. Please write clearly in ink. The Return, duly filled in, should reach this Department by the Due Date as otherwise administrative penalty and interest would be charged.*

Mill-1 ta' Mejju 2004, il-kelmiet "importazzjoni" jew "esportazzjoni" jirreferu biss għal akkwisti/provvisti li jsiru minn/lejn xi pajjiż li mhux membru ta' l-Unjoni Ewropeja. Fil-każ ta' oġġetti li jiġu akkwistati/provduti minn/lejn pajjiż ieħor membru ta' l-Unjoni, dawn jissejġu Akkwisti Intra-Komunitarji/Provvisti Intra-Komunitarji rispettivament. *As from May 1, 2004, the words "imports" and "exports" refer only to acquisitions/supplies made from/to a country that is not a member of the European Union. In the case of goods acquired from/supplied to another member state of the European Union, these are called Intra-Community Acquisitions/Intra-Community Supplies.*

Il-kaxxi għandhom jimtew kif ġej:-  
*The boxes should be filled in as follows:-*

**KUMMERĊ INTRA-KOMUNITARJU U MA' BARRA L-UE**  
**INTRA-COMMUNITY AND NON-EU TRADE**

Din it-taqsimha għandha timtela' biss minn negozjanti li jagħmlu **Provvisti jew Akkwisti Intra-Komunitarji**, jew li jipprovdu jew jakkwistaw **servizzi jew oġġetti li huma taxxabli fil-pajjiż fejn il-klijent ikun stabbilit**, kemm jekk ikun pajjiż ta' l-UE kif ukoll pajjiż terz (i.e. pajjiż barra l-UE). Dan ma jinkludix:

- (i) esportazzjoni jew importazzjoni ta' oġġetti lejn/minn pajjiżi terzi; u
- (ii) provvisti ta' servizzi jew oġġetti provduti lil xi persuna barra minn Malta u li fuqhom tkun ingabret il-VAT bir-rata Maltija.

Dawn l-attivajiet f' (i) u (ii) fuq għandhom jiġu rapurtati fit-taqsimiet l-oħra tan-negozju domestiku.

*This section is to be completed by traders who make **Intra-Community Supplies or Acquisitions**, or **provide/acquire services or goods that are taxable where the customer is established**, being either an EU member state or a third country (i.e. country outside the EU). This does not include:*

- (i) *exportation or importation of goods to/from third countries; and*
- (ii) *supplies of services or products supplied to any person outside Malta and on which VAT is charged at the Maltese rate.*

*The activities in (i) and (ii) above should be reported in the other sections for domestic transactions.*

**Kaxxa 1:** Il-valur totali ta' provvisti ta' oġġetti magħmula lil persuna registrata li għandha numru validu ta' Identifikazzjoni f'pajjiż membru ieħor tal-Unjoni Ewropea u li fuqu ma gietx imposta taxxa tal-VAT f'Malta. Għandhom jiġu nkluzi hawnhekk ukoll:

- (a) provvisti li jaqgħu taħt il-proċeduri simplifikati ta' Trijangulazzjoni. (Ara l-fuljett dwar Trijangulazzjoni);
- (b) provvisti intra-komunitarji ta' mezz ġdid ta' transport lil individwi privati kif ukoll lil persuni taxxabbli jew persuni legali mhux taxxabbli li m'humiex registrati għal skop ta' VAT f'pajjiż ieħor membru ta' l-UE; u
- (c) provvisti intra-komunitarji ta' oġġetti ta' sisa lil persuni taxxabbli jew persuni legali mhux taxxabbli li m'humiex registrati għal skop ta' VAT f'pajjiż ieħor membru ta' l-UE.

Provvisti f'(b) u (c) hawn fuq għandhom jiġu irrapurtati fir-Rendikont Rikapitulattiv meta l-provvisti jsiru lil persuni li għandhom numru validu ta' identifikazzjoni f'pajjiż membru ieħor. Aktar informazzjoni tinstab fil-fuljetti dwar is-suġġetti rilevanti.

**Box 1:** *The total value of supplies of goods made to a registered person who has a valid Identification number in another member state of the European Union and on which VAT is not charged in Malta. This should also include:*

- (a) *supplies made under the simplified procedures of Triangulation. (Vide leaflet on Triangulation);*
- (b) *intra-community supplies of new means of transport to private individuals as well as to taxable persons or non-taxable legal persons not registered for VAT purposes in another EU member state; and*
- (c) *intra-community supplies of excise goods to taxable persons or non-taxable legal persons not registered for VAT purposes in another member state.*

*Supplies at (b) and (c) above should only be reported in the Recapitulative Statement if they are made to persons who have a valid identification number in another member state. Further information may be obtained from the leaflets on the relevant subjects.*

**Kaxxa 2:** Il-valur totali ta' provvisti ta' oġġetti u servizzi magħmula lil persuni taxxabbli jew lil persuni mhux taxxabbli fejn il-lok tal-provvista huwa barra minn Malta. Dawn il-provvisti huma taxxabbli jew f'pajjiż ieħor membru ta' l-UE jew f'xi pajjiż ieħor barra l-UE. Dawn jinkludu wkoll Bejgħ magħmul f'ċertu distanza li jeċċedi t-threshold applikata fejn il-oġġetti jinbiegħu kif ukoll Oġġetti fornuti bi stallazzjoni barra minn Malta.

**Box 2:** *The total value of supplies of goods and services made to taxable or non-taxable persons, where the place of supply is abroad. These supplies are chargeable either in another EU member state or in any country outside the EU. This includes also Distance Sales that exceed the applicable threshold where the products are sold as well as Goods supplied with installation abroad.*

**Kaxxa 3:** Il-valur totali ta' Akkwisti Intra-Komunitarji ta' oġġetti li ġew akkwistati minghand persuna taxxabbli u li jkun qed jaġixxi bhali tali f'pajjiż membru ieħor tal-UE, u li ġew trasportati f'Malta. Dawn l-oġġetti għandhom jidhru f'din il-Kaxxa (ara wkoll in-noti dwar Kaxxi numru 9 u 10 li tidher taħt). Għandhom jiġu nkluzi hawnhekk wkoll trasferimenti minn provditur fi stat membru ieħor lejn Malta kif ukoll oġġetti taxxabbli li nkisbu min-negozju għal użu personali u li fuqhom ma nżammitx taxxa tal-VAT fil-pajjiż membru l-ieħor. Għandhom jiġu nkluzi wkoll akkwisti magħmula f'Malta minghand persuna oħra li mhix stabilita' f'Malta skond il-proċeduri simplifikati ta' Trijangulazzjoni.

**Box 3:** *The total value of Intra-Community Acquisition of goods acquired from a taxable person acting as such in another member state and transported to Malta, . These goods are to be accounted for in this box (please refer also to the notes on Boxes 9 and 10 below). To include also any transfers by a supplier from another EU member state to Malta and also goods acquired by the business for personal use on which VAT is not paid in the other member state. To include also acquisitions made in Malta from a person who is not established in Malta under the simplified procedures of Triangulation.*

**Kaxxa 4:** Il-valur totali ta' provvisti ta' servizzi u ta' oġġetti li irċevejt minn provditur f'pajjiż membru ieħor jew fi stat barra l-UE liema provvisti huma taxxabbli f'Malta. Dawn il-provvisti għandhom jidhru f'din il-Kaxxa u jintalbu lura bhala tnaqqis jekk kemm il-darba dawn inxtraw għall-użu tan-negozju (jiġifieri bil-mekkanizmu tar-Reverse Charge – ara wkoll in-nota dwar Kaxxa numru 11 li tidher taħt). Għandhom jiġu nkluzi hawnhekk ukoll provvisti taxxabbli li nkisbu għal użu personali.

**Box 4:** *The total value of supplies of services and goods received from a supplier in another member state or in any state outside the EU and which supplies are taxable in Malta. These supplies are to be accounted for in this box and then claimed back as a deduction as long as they are for business use (Reverse charge mechanism applies – please refer also to the notes on Box 11 below). To include also here similar supplies acquired by the business for personal use.*

**Kaxxa 5:** Il-valur totali tal-Kaxxi 1, 2, 3, u 4.

**Box 5:** *The total value of Boxes 1, 2, 3, and 4.*

**Kaxxa 6:** It-total ta' taxxa dovut bir-rata Maltija applikabbli fuq il-valur ta' l-Akkwisti Intra-Komunitarji mniżzla fil-Kaxxa 3. (Japplika l-mekkanizmu tar-Reverse Charge).

**Box 6:** *The total tax chargeable at the applicable Maltese VAT rate applicable on the value of Intra-Community Acquisitions reported in Box 3. (Reverse charge mechanism applies).*

**Kaxxa 7:** It-total ta' taxxa dovut bir-rata Maltija applikabbli fuq il-valur ta' provvisti ta' servizzi mniżzla fil-Kaxxa 4. (Japplika l-mekkanizmu tar-Reverse Charge).

**Box 7:** *The total tax chargeable at the appropriate Maltese VAT rate applicable on the value of supplies of services reported in Box 4. (Reverse charge mechanism applies).*

**Kaxxa 8:** Il-valur totali ta' Kaxxi 6 u 7.

**Box 8:** *The total value of Boxes 6 and 7.*

**Kaxxa 9:** Il-valur totali ta' Akkwisti Intra-Komunitarji ta' oġġetti mixtrija għal skop ta' bejgħ u oġġetti oħra li jiffurmaw parti mill-ammont li jidher f'Kaxxa 3, **izda esklużi l-oġġetti kapitali li jidhru f'Kaxxa 10**, kemm il-darba dawn l-oġġetti ġew akkwistati fil-kors u għat-tkomplija ta' l-attività ekonomika. Dan ifisser li jekk parti minn dawn l-oġġetti mhix għall-użu tan-negozju, allura l-ammont għandu jkun proporzjonat biex jirrifletti biss il-valur ta' akkwisti użati għan-negozju.

**Box 9:** *The total value of Intra-Community Acquisitions of goods for resale and other goods which form part of the amount reported in Box 3, but excluding Capital goods reported in Box 10, to the extent that they were obtained in the course or furtherance of an economic activity. This means that if part of these goods is not for business use then the amount should be apportioned to reflect only the value of acquisitions used for business.*

**Kaxxa 10:** Il-valur totali ta' Akkwisti Intra-Komunitarji ta' **oġġetti Kapitali** biss li jiffurmaw parti mill-ammont li jidher f'Kaxxa 3, kemm il-darba dawn il-oġġetti kapitali ġew akkwistati fil-kors u għat-tkomplija ta' l-attività ekonomika. Dan ifisser li jekk parti minn dawn l-oġġetti kapitali mhix għall-użu tan-negozju, allura l-ammont għandu jkun proporzjonat biex jirrifletti biss il-valur ta' akkwisti użati għan-negozju.

**Box 10:** *The total value of Intra-Community Acquisitions of Capital goods only that form part of amount reported in Box 3, to the extent that they were obtained in the course or furtherance of an economic activity. This means that if part of these goods is not for business use then the amount should be apportioned to reflect only the value of acquisitions used for business.*

**Kaxxa 11:** Il-valur totali ta' servizzi li rċevjt li jidhru f'Kaxxa 4 sakemm dawn is-servizzi ġew akkwistati fil-kors u għat-tkomplija ta' l-attività ekonomika. Dan ifisser li jekk parti minn dawn l-oġġetti mhix għall-użu tan-negozju, allura l-ammont għandu jkun proporzjonat biex jirrifletti biss il-valur ta' akkwisti użati għan-negozju. (Japplika l-mekkanizmu tar-Reverse Charge).

**Box 11:** *The total value of services received reported at Box 4 to the extent that these services were obtained in the course or furtherance of an economic activity. This means that if part of these services is not for business use then the amount should be apportioned to reflect only the value of services used for business. (Reverse charge mechanism applies).*

**Box 12:** Il-valur totali ta' kaxxi 9, 10 u 11.

**Box 12:** *The total value of Boxes 9, 10 and 11.*

**Kaxxa 13:** It-total ta' taxxa dovut bir-rata Maltija applikabbli fuq il-valur iddikjarat f'Kaxxa 9. F'każ li l-*input tax* tkun dwar provvisti eżenti mingħajr kreditu, dan l-ammont għandu jkun aġġustat kif suppost.

**Box 13:** *The total tax chargeable at the applicable Maltese VAT rate on the value declared in Box 9. In the case where the inputs relate to exempt without credit supplies, this amount should be adjusted appropriately.*

**Kaxxa 14:** It-total ta' taxxa dovut bir-rata Maltija applikabbli fuq il-valur ta' servizzi dikjarati f'Kaxxa 10. F'każ li l-*input tax* tkun dwar provvisti eżenti mingħajr kreditu, dan l-ammont għandu jkun aġġustat kif suppost.

**Box 14:** *The total tax chargeable at the applicable Maltese VAT rate on the value of services declared in Box 10. In the case where the inputs relate to exempt without credit supplies, this amount should be adjusted appropriately.*

**Kaxxa 15:** It-total ta' taxxa dovut bir-rata Maltija applikabbli fuq il-valur ta' servizzi dikjarati f'Kaxxa 11. F'każ li l-*input tax* tkun dwar provvisti eżenti mingħajr kreditu, dan l-ammont għandu jkun aġġustat kif suppost.

**Box 15:** *The total tax chargeable at the applicable Maltese VAT rate on the value of services declared in Box 11. In the case where the inputs relate to exempt without credit supplies, this amount should be adjusted appropriately.*

**Kaxxa 16:** Il-valur total ta' Kaxxi 13, 14 u 15.

**Box 16:** *The total value of Boxes 13, 14 and 15.*

**Kaxxa 17:** Naqqas l-ammont ta' Kaxxa 16 minn Kaxxa 8. Jekk joghġbok innota li l-ammont irrapurtat m'għandux ikun negattiv.

**Box 17:** *Subtract the amount of Box 16 from Box 8. Please note that the amount reported in this box should never be negative.*

### PROVVISTI DOMESTIĊI U ESPORTAZZJONIJIET DOMESTIC SUPPLIES AND EXPORTS

Provvisti domestiċi u esportazzjonijiet jinkludu l-provvisti lokali kollha, esportazzjonijiet ta' oġġetti u servizzi magħmula lil klijenti li huma stabbiliti f'pajjiżi terzi (jiġifieri pajjiżi li qegħdin barra l-Unjoni Ewropeja) u provvisti magħmula lil konsumaturi fl-Unjoni Ewropeja li fuqhom tkun ingabret il-VAT f'Malta.

*Domestic supplies and exports include all local supplies, exports of goods and services provided to customers established in third countries (i.e. countries outside the European Union) and supplies made to customers in the European Union on which VAT is charged in Malta.*

**Kaxxa 18:** Il-valur totali ta' provvisti ta' oġġetti u servizzi taxxabli bil-18% li saru matul dan il-perjodu, eskluż l-ammont ta' taxxa. Jekk inti tħallas il-VAT fuq bażi ta' margni ta' profit (e.g. skema ta' oġġetti *second hand*, skema ta' agenti ta')

ivvjaggar) għandek tnizzel f' din il-kaxxa biss il-profitt taxxabbli. M'għandek qatt tnizzel telf li jirrizulta f' bilanċ negattiv ta' VAT.

**Box 18:** *The total value of supplies of goods and of services taxable at 18% made during this tax period, excluding tax. If you account for VAT on a profit margin scheme ( e.g. second hand goods scheme, travel agents scheme) only the taxable profit margin should be included in this box. You should never report any losses that would result in a negative balance of VAT.*

**Kaxxa 19:** Il-valur totali ta' provvisti ta' oġġetti u servizzi taxxabbli bil-5% li saru matul dan il-perjodu ta' taxxa, eskluż l-ammont ta' taxxa.

**Box 19:** *The total value of supplies of goods and of services at 5% made during this tax period, excluding tax.*

**Kaxxa 20:** Il-valur, f'Liri Maltin, ta' esportazzjonijiet li saru matul il-perjodu ta' taxxa (li jeskludu provvisti intra-komunitarji li jidhru hawn fuq) u ta' oġġetti u servizzi provduti bħala eżenti bi kreditu kif speċifikat f'Parti Wieħed tal-Ħames Skeda li tinsab ma' l-Att.

**Box 20:** *Total value of exports, in Maltese Lira, made during the tax period (i.e. excluding intra-community supplies reported above) and of goods and services supplied as exempt with credit as specified in Part One of the Fifth Schedule of the Act.*

**Kaxxa 21:** Il-valur totali ta' provvisti ta' oġġetti u servizzi li huma eżenti u li fuqhom ma jistax jintalab kreditu. Dawn il-provvisti huma speċifikati f'Parti Tnejn tal-Ħames Skeda li tinsab ma' l-Att.

**Box 21:** *The total value of supplies of goods and services which are exempt and for which no credit may be claimed. Such supplies are specified in Part Two of the Fifth Schedule of the Act.*

**Kaxxa 22:** Il-valur totali ta' Kaxxi 18, 19, 20 u 21.

**Box 22:** *The total value of Boxes 18, 19, 20 and 21.*

**Kaxxi 23 u 24:** L-ammont ta' taxxa li mhallas bir-rata Maltija applikabbli fuq il-valur iddikjarat f'Kaxxi 18 u 19 rispettivament.

**Box 23 and 24:** *The amount of tax charged at the appropriate Maltese VAT rate on the value declared in Boxes 18 and 19 respectively.*

**Kaxxa 25:** It-total ta' taxxa mhallas f'dan il-perjodu ta' taxxa li jinkludi s-somma ta' Kaxxi 23 u 24.

**Box 25:** *The total tax charged in this tax period that includes the sum of the Boxes 23 and 24.*

XIRI DOMESTIKU U IMPORTAZZJONIJIET  
DOMESTIC PURCHASES AND IMPORTS

Xiri domestiku u importazzjonijiet jinkludu x-xiri kollu lokali ta' oġġetti u servizzi, u importazzjonijiet minn pajjizi terzi (jiġifieri pajjizi barra l-Unjoni Ewropeja). Xiri li sar minghand provdituri fi stat membru iehor li fuqu thallset il-VAT fil-pajjiż membru l-iehor m'għandhomx jitniżżlu, għax it-taxxa tal-VAT imħallsa fuq dan ix-xiri ma tikwalifikax biex titnaqqas bhala *input tax*. Rifuzzjoni ta' din it-taxxa tista' tintalab mill-pajjiż membru konċernat skond it-Tmien Direttiva tal-Kunsill ta' l-Unjoni Ewropeja. *Domestic purchases and imports include all local purchases of goods and services, and imports from third countries (i.e. countries from outside the European Union). Purchases made from suppliers in another member state on which VAT is charged in the other member state should not be reported, because VAT paid on these purchases is not allowed as deductible input tax. Refund of this tax may be claimed from the member state concerned under the Eight EU Council Directive.*

**Kaxxa 26:** Is-somma ta' Kaxxi 17 u 25.

**Box 26:** *The sum of Boxes 17 and 25*

**Kaxxa 27:** Il-valur totali ta' oġġetti taxxabbli bi 18% mixtrija għal skopijiet ta' bejgħ, eskluża t-taxxa.

**Box 27:** *The total value of taxable goods at 18% for resale, excluding tax.*

**Kaxxa 28:** Il-valur totali ta' oġġetti taxxabbli b' 5% mixtrija għal skopijiet ta' bejgħ, eskluża t-taxxa.

**Box 28:** *The total value of taxable goods at 5% for resale, excluding tax.*

**Kaxxa 29:** Il-valur totali ta' oġġetti eżenti, mixtrija għal skopijiet ta' bejgħ.

**Box 29:** *The total value of goods which are exempt, for resale.*

**Kaxxa 30:** Xiri ta' tagħmir kapitali, bħal makkinarju, għodod, u vetturi eċċ., iżda esklużi artijiet u bini sakemm dan ix-xiri sar fil-kors u għat-tkomplija ta' l-attività ekonomika (jiġifieri għall-użu tan-negozju).

**Box 30:** *Purchases of a capital nature, such as equipment, plant, machinery, vehicles, etc. but excluding land and buildings to the extent that these purchases are obtained in the course or furtherance of an economic activity (i.e. for business use).*

**Kaxxa 31:** Il-valur totali ta' servizzi u spejjeż li fuqhom wehilt it-taxxa bi 18%, bħal materjal ta' l-uffiċċju, tiswijiet u manutenzjoni, spejjeż konnessi man-negozju eċċ., minbarra pagi, salarji, kontribuzzjonijiet tas-Sigurta' Soċjali, assikurazzjoni, eċċ. sakemm dawn is-servizzi saru fil-kors u għat-tkomplija ta' l-attività ekonomika (jiġifieri għall-użu tan-negozju).

**Box 31:** *The total value of services and overheads on which input tax has been incurred at 18% such as office supplies, repairs and maintenance, operating supplies etc. but excluding wages, salaries, social security contributions,*

*insurance, etc. to the extent that these services and overheads are obtained in the course or furtherance of an economic activity (i.e. for business use).*

**Kaxxa 32:** Il-valur totali ta' servizzi u spejjeż li fuqhom wehilt it-taxxa b'5%, bhal materjal ta' l-uffiċċju, tiswijiet u manutenzjoni, spejjeż konnessi man-negozju eċċ., **minbarra** pagi, salarji, kontribuzzjonijiet tas-Sigurta' Soċjali, assikurazzjoni, eċċ. sakemm dawn is-servizzi saru fil-kors u għat-tkomplija ta' l-attivitá ekonomika (jigifieri għall-użu tan-negozju).

**Box 32:** *The total value of services and overheads on which input tax has been incurred at 5% such as office supplies, repairs and maintenance, operating supplies etc. but excluding wages, salaries, social security contributions, insurance, etc. to the extent that these services and overheads are obtained in the course or furtherance of an economic activity (i.e. for business use).*

**Kaxxa 33:** Il-valur totali ta' Kaxxi 27, 28, 29, 30, 31 u 32.

**Box 33:** *The total value of Boxes 27, 28, 29, 30, 31 and 32.*

**Kaxxi 34, 35, 36, 37 u 38:** L-ammont ta' taxxa mhallsa fuq xiri konness man-negozju kif iddikjarat f'Kaxxi 27, 28, 30, 31 u 32 rispettivament, matul dan il-perjodu. F'każ li l-*input tax* tkun dwar provvisti eżenti minghajr kreditu, dan l-ammont għandu jkun aġġustat kif support.

**Box 34, 35, 36, 37 and 38:** *The amount of tax, related to business, that you were charged on the value of the goods declared in Boxes 27, 28, 30, 31 and 32 respectively, during this period. In the case where the inputs relate to exempt without credit supplies, this amount should be adjusted appropriately.*

**Kaxxa 39:** Is-somma ta' Kaxxi 34, 35, 36, 37 u 38.

**Box 39:** *The sum of Boxes 34, 35, 36, 37 and 38.*

#### AGĠUSTAMENTI TA' TAXXA TAL-VAT ADJUSTMENTS OF VALUE ADDED TAX

**Kaxxa 40:** Hawnhekk niżżel l-aġġustamenti li ġejjin:

- (a) aġġustament ta' *input tax* li jirrizulta li naqqast żejjed u li inti obbligat thallas lura lid-Dipartiment tal-VAT skond ir-regolamenti ta' Aġġustament ta' Tnaqqis fuq Kapital;
- (b) aġġustament ta' attribuzzjoni parzjali ta' *input tax* li jirrizulta li naqqast žejjed minhabba *ratio* proviżjonali ta' *apportionment*.

**Box 40:** *Here you should include the following adjustments:*

- (a) *adjustment of input tax that has been over deducted and which you are obliged to pay back to the VAT Department in terms of the Regulations on Adjustment to Deductions on Capital;*
- (b) *adjustment in the partial attribution of input tax that you had previously over claimed as a deduction through a provisional ratio of apportionment.*

**Kaxxa 41:** Hawnhekk niżżel l-aġġustamenti li ġejjin:

- (a) aġġustament ta' *input tax* li jirriżulta li kont naqqast anqas u li inti ghandek id-dritt tiegħu lura mingħand id-Dipartiment tal-VAT skond ir-regolamenti ta' Aġġustament ta' Tnaqqis fuq Kapital.;
- (b) aġġustament ta' attribuzzjoni parzjali ta' *input tax* li jirriżulta li naqqast anqas minhabba *ratio* proviżjonali ta' *apportionment*.

**Box 41:** *Here you should include the following adjustments:*

- (a) *adjustment of input tax that has been under deducted and which you have the right to claim back from the VAT Department in terms of the Regulations on Adjustment to Deductions on Capital;*
- (b) *adjustment in the partial attribution of input tax that you had previously under claimed as a deduction through a provisional ratio of apportionment.*

EĊCESS TA' KREDITU U TAXXA LI TRID TITHALLAS  
EXCESS CREDIT AND TAX PAYABLE

**Kaxxa 42:** Naqqas l-ammont ta' Kaxxa 26 minn Kaxxa 39. Naqqas ukoll l-ammont ta' Kaxxa 40 minn Kaxxa 41. Ghodd dawn iż-żewġ bilanċi flimkien.

**Box 42:** *Subtract the amount of Box 26 from Box 39. Subtract also the amount of Box 40 from Box 41. Add together these two balances.*

**Kaxxa 43:** Naqqas l-ammont ta' Kaxxa 39 minn Kaxxa 26. Naqqas ukoll l-ammont ta' Kaxxa 41 minn Kaxxa 40. Ghodd dawn iż-żewġ bilanċi flimkien.

**Box 43:** *Subtract the amount of Box 26 from Box 39. Subtract also the amount of Box 40 from Box 41. Add together these two balances.*

**Kaxxa 44:** Niżżel l-ammont ta' kreditu mill-perjodu ta' taxxa ta' qabel, li tiegħu ma sarx tnaqqis.

**Box 44:** *Insert any credit that was not set off in the previous tax period.*

**Kaxxa 45:** Naqqas l-ammont ta' kreditu ta' Kaxxa 44 minn Kaxxa 43

**Box 45:** *Subtract the credit amount in Box 44 from Box 43*

DIKJARAZZJONI  
DECLARATION

Id-Denunzja għandha tiġi ffirmata mill-persuna registrata jew mill-persuna awtorizzata li għandha rappreżentanza legali.

*The Return must be signed by the Registered Person or by an authorised representative vested with legal representation.*