



DEPARTMENT OF VALUE ADDED TAX

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NOTES ON HOW TO COMPLETE THE RECAPITULATIVE STATEMENT

GENERAL:

These notes should serve as a guidance for filling in the Statement. If you have not been involved in any Intra-Community transactions during the period specified in the Statement which you have received from the VAT Department, DO NOT return the Statement. Once no transactions have taken place, then, no administrative penalty will be liable. Do not amend the pre-printed details. If you think that any information is incorrect, or if you need any help, contact the Customer Care Unit at the VAT Department on telephone number **80074404**.

COUNTRY CODE:

Enter the Country Code of your customer. A list of the country codes of the Member States is provided in a table at the end of the Notes.

CUSTOMER'S VAT REGISTRATION NUMBER:

Write your customer's VAT Registration Number in the spaces provided. Start from the first space on the left hand side. Do not repeat your customer's country code in this column or include any spaces, dashes or commas. Use one line only for each customer UNLESS you are an intermediate supplier in Intra-Community triangular transactions. Show the total value of these supplies on a separate line and enter the figure '02' in the indicator column. One of the conditions for zero-rating supplies of goods to other European Union countries is that you must provide a valid VAT number for each of your customers. Once advised by the VAT Department that a VAT registration number is invalid, you must not use it to zero-rate your supplies.

TOTAL VALUE OF SUPPLIES:

The value of supplies to be entered in this line must be the value of those goods supplied to those customers who are registered for VAT purposes in other European Union countries where the goods are moved between Member States. The aggregate value of the supplies must also include the value of those related services which form part of the price of the goods, such as freight and transport charges.

If you make more than one supply to the same customer in another Member State during the same period, you must total the value of those supplies on one line.

If you have issued a credit note to your customer, first take away the value of the credit note. Hence, to arrive to the correct amount for each of your customers you must add up the value of goods, the value of the related services, and deduct the credit notes. Write down the end result, rounded to the nearest **Maltese Lira**, in the space provided. Do not include the Maltese Liri symbol (Lm). The figure must then be entered **right** aligned. For example, Lm 12,345 must be entered as

				1	2	3	4	5
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AND NOT

1	2	3	4	5				
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If the value of the credit notes is greater than the total value of supplies enclose the figure in brackets. Do not use a minus sign.

INDICATOR:

Leave this column blank. But, if you have made supplies as the intermediary in Intra-Community triangular trade, then enter '02' with the relative details on a separate line from your other supplies. In the case of a correction to a previously submitted information, put down '03'.

CORRECTION:

This column is to be used if you need to correct any data which was supplied in a previous period. It is also to be used if you need to supply any previously omitted data. Only the correct values must be entered: differences between the declared original values and the corrected value should not be inserted. Indicate the **quarter** as 1 or 2 or 3 or 4 and the last two digits of the **year**.

TOTAL NUMBER OF LINES COMPLETED ON THIS PAGE: Write down the number of lines completed for the first page of the Statement only in the box provided.

TOTAL NUMBER OF PAGES COMPLETED: Write down the number of pages completed, including any Continuation Sheets.

TOTAL NUMBER OF LINES COMPLETED: Write down the total number of lines completed, including the lines filled in on any Continuation Sheets.

TOTAL VALUE OF THIS PAGE: Enter the sum of the values of all the lines of the first page of the Statement.

TOTAL VALUE OF ALL PAGES: The sum of all the values declared, including the lines filled in on any Continuation Sheets.

DECLARATION: You or someone on your behalf **must** sign the Statement to declare that the information provided constitutes a true and complete statement of all transactions made.

VAT FORM 002A/2004 (Continuation Sheet): If you run out of lines on the Statement, contact the VAT Department, Birkirkara, Malta or the VAT Office in Rabat Gozo for a VAT FORM 002A/2004 (Continuation Sheet). When you receive the Continuation Sheet, complete the top of the form with the same information as pre-printed on the Recapitulative Statement.

TABLE OF COUNTRY CODES OF THE MEMBER STATES

Member State	Country Code	Format of VAT Number
Austria	AT	U99999999
Belgium	BE	999.999.999
Cyprus	CY	99999999L
Czech Republic	CZ	999-99999999 or 999-999999999 or 999-9999999999
Denmark	DK	99 99 99 99
Estonia	EE	999999999
Finland	FI	99999999
France	FR	XX999999999
Germany	DE	999999999
Greece	EL	999999999
Hungary	HU	99999999
Ireland	IE	9S99999L
Italy	IT	99999999999
Latvia	LV	99999999999
Lithuania	LT	999999999 or 999999999999
Luxembourg	LU	99999999
Malta	MT	99999999
Netherlands	NL	999999999B99
Poland	PL	999-99-99-999 or 999-999-99-99 or 9999999999
Portugal	PT	999999999
Slovak Republic	SK	999999999 or 9999999999
Slovenia	SI	99999999
Spain	ES	X9999999X
Sweden	SE	99999999999
United Kingdom	GB	999 9999 99 or 999 9999 99 999 or GD999 or HA999

