





# Notes on Completion of the Application Form for Refund of Value Added Tax by a Business Person not Registered in Malta

## A. General

The Application must be made on the prescribed form. It must be completed in the Maltese or English language. Complete the form in BLOCK LETTERS starting each entry at the beginning of the line or space provided. Do not use punctuation marks (full stops, commas etc.) unless essential. In those sections marked

do not insert more than one character (letter, figure, punctuation mark etc.) Recognised abbreviations may be used (e.g. 'Ltd' for Limited).

The application must be submitted by 30<sup>th</sup> June of the year following that to which the application relates. Applications may be submitted if the conditions set out in the notes to Boxes 4 & 5 are met. The application must be made to:

THE COMMISSIONER OF VAT  
VAT DEPARTMENT  
CENTRE POINT BUILDING  
TA' PARIS ROAD  
BIRKIRKARA  
MALTA CMR 02

Telephone: (00 356) 21 499 330 - 4  
Fax: (00 356) 21 499 383

e-mail: vat@gov.mt  
web: www.vat.gov.mt

## B. Tax Reference Number

The number to be inserted in the box in the top left-hand corner of the claim will be issued by the VAT Department in Malta, so leave it blank on your first claim. If this is your first claim please write 'FIRST CLAIM' above this box.

You will be notified of your reference number, for use with second or subsequent claims. Please ensure that you use the correct number or leave the box blank.

## C. Numbered boxes

**Box 1.** Your name and address will be shown on all communications sent to you exactly as you write it on the form.

**Box 2.** State the type of business activity engaged in during the period of the claim.

**Box 3.** The application must be accompanied by an original certificate of status issued by the official authority of the state in which you are established to provide evidence that you are a taxable person for the purpose of VAT in that state. However, where the competent authority of the state in which the claim is to be made already holds such evidence, you are not bound to produce another status certificate for a period of one year from the date of issue of the first certificate.

**Box 4.** The application should refer to purchase of goods or services invoiced, or imports made, during a period of not less than three months or more than one calendar year. However, it may relate to a period of less than three months where the period represents the end of a calendar year. Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the calendar year in question.

**Box 5.** The application may be used for more than one invoice or import document.

The total amount of VAT claimed must not be less than Lm80 if the period is not less than 3 months but less than one calendar year; and not less than Lm10 if the period is of one calendar year or the remainder of a calendar year.

**Box 6.** Do not make any entry in this box.

**Box 7.** Applicants with a bank account should follow the instructions detailed below.

**Account Number:** insert the number of the account to which refund is to be made.

**Bank Identifier code:** insert Sorting code number of the bank where the account is held.

**Account in the name of:** insert the name of the account holder to whom the refund is to be made.

**Currency of Account:** insert the currency of the bank account to which refund is to be made.

**Name and address of financial body:** insert the name and address of the bank where the account is held.

Requests for payment to a bank account, must be accompanied by a bank lodgement/credit slip, or other account document, as confirmation of the bank account details.

**NB.** The Value Added Tax Department in Malta reserves the right to make refunds addressed to the applicant.

**Box 8.** Please attach ORIGINALS of documents showing amount of VAT incurred. The Value Added Tax Department in Malta will stamp each document and provided the claim is satisfactory they will be returned when the claim is processed.

**Box 9(a).** Describe nature of activities for which goods acquired or services received mentioned in the application for refund of tax e.g. Participated in the International

..... Fair, held in .....

from ..... to .....

Stand No. ....

OR

International carriage of goods as

from ..... to .....

on .....

If insufficient space is available you must use a continuation sheet, headed with your tax registration number, endorsed 'Box 9(a)' and attached firmly to the application form.

**Box 9(b).** ..... Exempted transport services are those carried out in connection with the international carriage of goods, including – subject to certain conditions – transport services associated with the transit, export or import of goods.

**Box 9(c).** ..... Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the state which has made the refund.