A.L. 211 ta' l- 2002

ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA (KAP. 372)

Regoli ta' l-2002 dwar Indiċi tat-Taxxa dwar Informazzjoni Finanzjarja

BIS-SAĦĦA tas-setgħat mogħtija bl-artikolu 58 ta' l-Att dwar l-Amministrazzjoni tat-Taxxa, hawnhekk iżjed 'il quddiem imsejjaħ "l-Att", il-Ministru tal-Finanzi għamel dawn ir-regoli li ġejjin :-

Titolu u bidu fis-seħħ.

1. (1) It-titolu ta' dawn ir-regoli hu Regoli ta' l-2002 dwar Indiċi tat-Taxxa dwar Informazzjoni Finanzjarja.

(2) Dawn ir-regoli jidħlu fis-seħħ mal-pubblikazzjoni tagħhom fil-Gazzetta għar-rigward ta' prospetti tat-taxxa li jintbagħtu wara l-imsemmija data tal-pubblikazzjoni għas-sena ta' stima 2002 u tas-snin ta' stima li jiġu wara.

Indiċi tat-Taxxa dwar Informazzjoni Finanzjarja.

2. Kull persuna li għaliha japplika l-artikolu 10(4) ta' l-Att għandha tibgħat id-dokumenti meħtieġa speċifikati fl-artikolu 19(4) ta' l-imsemmi Att bl-informazzjoni miġbura kif muri fl-indiċi tat-taxxa dwar informazzjoni finanzjarja li jidher fl-Iskeda A li tinsab ma' dawn ir-regoli:

Iżda dawn ir-regoli ma japplikawx għal *trusts*, kumpanniji li mexxew kummerċ bankarju taħt l-Att dwar il-Kummerċ Bankarju, u kumpanniji li mexxew kummerċ ta' assigurazzjoni taħt l-Att dwar il-Kummerċ ta' l-Assigurazzjoni.

Kap. 371.
Kap. 403.

Perjodu transitorju.

3. Għandu jseħħ perjodu transitorju dwar prospetti tat-taxxa li għandhom jintbagħtu sa u inkluż il-31 ta' Awwissu, 2003. Matul dan il-perjodu transitorju jkun aċċettabbli li jiġu aggregati partiti ta' spiża fil-Kont ta' Qligħ u Telf taħt il-kodiċi provviżorju 6996 ħlief għal:

(i) proviżjonijiet u partiti ta' spiża li ma jkunux permessi jew li jkollhom bżonn ta' aġġustament għall-finijiet ta' taxxa; u

(ii) partiti ta' spiża li għandhom ikun jissodisfaw kull ħtieġa ta' żvelar statutorju.

SKEDA A

(Regola 2)

Indiċi tat-Taxxa dwar Informazzjoni Finanzjarja

BALANCE SHEET ITEMS

FIXED ASSETS

Code	Item Description
1000	**Intangible assets**
1001	**Accumulated amortisation of intangible assets**
1002	Goodwill
1003	Accumulated amortisation of goodwill
1004	Formation expenses
1005	Accumulated amortisation of formation expenses
1006	Royalties, trademarks, patents, rights, etc.
1007	Accumulated amortisation of royalties, trademarks, patents
1008	Research and development (capitalised)
1009	Accumulated amortisation of research and development
1198	Total Intangible assets
1199	Total accumulated amortisation of Intangible assets
	TANGIBLE ASSETS
1200	**Land and buildings**
1201	**Accumulated depreciation of land and buildings**
1202	Land improvements
1203	Accumulated depreciation of land improvements
1204	Industrial buildings and structures
1205	Accumulated depreciation of industrial buildings and structures
1206	Non-industrial buildings
1207	Accumulated depreciation of non-industrial buildings
1208	Parking areas
1209	Accumulated depreciation of parking areas
1210	Buildings under construction
1300	**Wasting assets**
1301	**Accumulated depreciation of wasting assets**
1302	Petroleum and natural gas properties
1303	Accumulated depreciation of petroleum and natural gas properties
1304	Deferred exploration and development charges
1305	Accumulated depreciation of deferred exploration and development charges
1306	Quarries
1307	Accumulated depreciation of quarries
1350	**Plant and machinery**
1351	**Accumulated depreciation of plant and machinery**
1352	Motor vehicles
1353	Accumulated depreciation of motor vehicles
1354	Construction and excavating equipment
1355	Accumulated depreciation of construction and excavating equipment
1356	Production machinery and equipment
1357	Accumulated depreciation of production machinery and equipment
1358	Tools and dies
1359	Accumulated depreciation of tools and dies
1360	Catering Equipment

1361	Accumulated depreciation of catering equipment
1362	Cable Infrastructure
1363	Accumulated depreciation of Cable Infrastructure
1364	Pipeline Infrastructure
1365	Accumulated depreciation of pipeline infrastructure
1366	Communication and broadcasting equipment
1367	Accumulated depreciation of communication and broadcasting equipment
1368	Medical equipment
1369	Accumulated depreciation of medical equipment
1370	Lifts and escalators
1371	Accumulated depreciation of lifts and escalators
1372	Air-conditioners
1373	Accumulated depreciation of air-conditioners
1374	Equipment mainly designed or used for the production of water or electricity
1375	Accumulated depreciation of equipment for the production of water or electricity
1376	Electrical and plumbing installations and sanitary fittings
1377	Accumulated depreciation of electrical and plumbing installations and sanitary fittings
1378	Exploration equipment
1379	Accumulated depreciation of exploration equipment
1380	Ships and vessels
1381	Accumulated depreciation of ships and vessels
1382	Shipping equipment
1383	Accumulated depreciation of shipping equipment
1384	Aircraft
1385	Accumulated depreciation of aircraft
1386	Machinery and equipment under construction
1387	Commercial vehicles
1388	Accumulated depreciation of commercial vehicles
1389	Computers and electronic equipment
1390	Accumulated depreciation of computers and electronic equipment
1391	Computer software
1392	Accumulated depreciation of computer software
1393	Furniture, fixtures, fittings and soft furnishings
1394	Accumulated depreciation of furniture,fixtures, fittings and soft furnishings
1395	Other plant
1396	Accumulated depreciation of other plant
1397	Other machinery
1398	Accumulated depreciation of other machinery
1600	**Other tangible assets**
1601	**Accumulated depreciation of other tangible assets**
1602	Capital leases - buildings
1603	Accumulated depreciation of capital leases - buildings
1604	Capital leases - machinery and equipment
1605	Accumulated depreciation of capital leases - machinery and equipment
1606	Capital leases - vehicles
1607	Accumulated depreciation of capital leases - vehicles
1608	Capital leases - others
1609	Accumulated depreciation of capital leases - others
1610	Leasehold improvements
1611	Accumulated depreciation of leasehold improvements
1612	Capital assets under construction
1698	Total tangible assets
1699	Total accumulated depreciation of tangible assets

	LONG TERM ASSETS
1700	**Due from shareholder(s) and / or director(s)**
1701	Due from individual shareholder(s)
1702	Due from corporate shareholder(s)
1703	Due from director(s)
1715	**Due from members**
1720	**Due from joint venture(s) and / or partnership(s)**
1730	**Due from and / or investment in related parties**
1731	Shares in local related companies
1732	Loans and / or advances to Maltese related companies
1733	Due from and / or investment in Maltese related parties
1734	Shares in foreign related companies
1735	Loans and / or advances to foreign related companies
1736	Due from and / or investment in foreign related parties
1740	**Loans to third parties**
1750	**Soft loans**
1760	**Long-term investments**
1761	**Provision(s) for loss in value of investments**
1762	Shares in local companies - Quoted
1763	Shares in local companies
1764	Shares in foreign companies
1765	Investment in joint venture(s) and / or partnership(s)
1766	Long term investments in local institutions
1767	Securities purchased under resale agreements
1768	Government of Malta debt
1769	Other Maltese investments
1770	Other foreign investments
1800	**Other long-term assets**
1801	Deferred unrealised exchange losses
1802	Other deferred items and / or charges
1803	Accumulated depreciation of deferred charges
1998	Total long-term assets
1999	Total Fixed Assets
	CURRENT ASSETS
2000	**Stocks**
2001	Stock of finished goods
2002	Stock of goods held for resale
2003	Stock of raw materials
2004	Stock of parts and supplies
2005	Stock of properties
2006	Stock of securities
2007	Work in progress
2050	**Accounts receivable**
2051	**Provision for doubtful accounts**
2052	Trade debtors
2053	Provision for doubtful trade debtors
2054	Trade accounts receivable from related parties
2055	Provision for doubtful trade accounts receivable from related parties
2056	Interest receivable
2057	Holdbacks receivable
2058	Leases receivable
2059	Provision for doubtful amounts in leases receivable
2060	Subscriptions due from members [NPOs]

2100	**Due from shareholder(s) and / or director(s) and related parties - current portion**
2101	Due from individual shareholder(s) - current portion
2102	Due from corporate shareholder(s) - current portion
2103	Due from individual director(s) - current portion
2104	Due from related parties - current portion
2105	Loans, advances and demand notes from related parties - current portion
2106	Interest receivable from related parties
2130	**Due from third parties - current portion**
2140	**Customers' liability under acceptances**
2150	**Cash at bank and in hand**
2151	Deposits in Maltese banks and institutions - Maltese currency
2152	Deposits in Maltese banks and institutions - foreign currency
2153	Deposits in foreign banks
2154	Other cash like instruments
2155	Cash
2200	**Other current assets**
2201	Accrued investment income
2202	Deferred income tax
2203	Income tax refundable
2204	VAT refundable
2205	Prepaid expenses, advances, tender deposits, etc..
2298	Total current assets
2299	***Total assets****
	CURRENT LIABILITIES
3000	**Bank overdraft**
3020	**Short-term debt**
3021	Corporate loans
3022	Local bank loan(s) - current portion
3023	Liability for securities sold short
3024	Liability for securities sold under repurchase agreements
3040	**Current portion of long term liability**
3050	**Bankers' Acceptances**
3080	**Deferred income - current portion**
3100	**Amounts payable and accrued liabilities**
3101	Trade creditors
3102	Trade accounts payable to related parties
3103	Holdbacks payable
3104	Wages and salaries payable
3105	Management fees payable
3106	Withholding taxes payable
3107	Interest payable
3108	Amounts payable to members of NPOs
3200	**Taxes, licences and fees payable**
3201	CIR - Corporation Tax payable
3202	CIR - FSS and SSC payable
3203	VAT payable
3204	Registrar of Companies - Registration fee
3205	Licences payable
3206	Fees payable

3300	**Due to shareholder(s) and / or director(s) and / or related parties**
3301	Short-term loans and / or advances due to individual shareholder(s)
3302	Short-term loans and / or advances due to corporate shareholder(s)
3303	Short-term loans and / or advances due to director(s)
3304	Short-term loans and / or advances due to related parties
3305	Interest payable to shareholder(s) and / or director(s)
3306	Interest payable to related parties
3370	**Short-term loans and / or advances due to members [NPOs]**
3380	**Short-term loans and / or advances due to joint venture(s) and / or partnership(s)**
3390	**Short-term loans due to third parties**
3400	**Other current liabilities**
3401	Deposits received
3402	Dividends payable
3403	Deferred income tax
3404	Provisions for guarantees, warranties, or indemnities
3405	General Provisions
3499	Total Current liabilities
	LONG TERM LIABILITIES
3500	**Long term debt**
3501	Bank loan(s)
3502	Soft Loans - MDC
3503	Supply company loan
3504	Third party loans
3520	**Deposit liabilities**
3530	**Bonds and debentures**
3540	**Deferred income - long-term**
3550	**Long-term amounts due to shareholder(s) and / or director(s) and / or related parties**
3551	Long-term loans due to individual shareholder(s)
3552	Long-term loans due to corporate shareholder(s)
3553	Long-term loans due to director(s)
3554	Long-term loans due to Maltese related parties
3555	Long-term loans due to foreign related parties
3570	**Long-term loans due to members [NPO's]**
3580	**Long-term loans due to joint venture(s) and / or partnership(s)**
3600	**Other Long-term liabilities**
3601	Long term obligations and / or commitments and / or capital leases
3602	Provision for guarantees, warranties, or indemnities
3603	Deferred revenue from incomplete contracts
3604	Deferred tax
3798	Total long term liabilities
3799	***Total liabilities****
	CAPITAL AND RESERVES
3800	**Capital**
3801	Ordinary share capital
3802	Cumulative preference share capital
3803	Non-cumulative preference share capital
3804	Other share capital
3805	Share premium account
3806	Capital account(s) [partnerships and self-employed]
3807	Accumulated fund [NPOs]
3890	Total Capital

3900	**Reserves**
3901	Revaluation reserve
3902	Capital redemption reserve fund
3903	General reserve
3904	Incentives and Benefits Reserve [BPA]
3905	Retained earnings
3906	Non-distributable reserves
3950	Total Reserves
3998	***Total shareholder equity****
3999	Total liabilities and shareholder equity

INCOME STATEMENT

4500	NAME OF THE OPERATING ESTABLISHMENT
4501	OPERATION DESCRIPTION
4502	ACTIVITY NUMBER

REVENUE

5000	**Sale of goods and rendering of services**
5001	Export sales
5002	Wholesale sales
5003	Retail sales
5004	Sale of goods to related parties
5005	Interdivisional sales
5006	Income from production and / or processing - local
5007	Income from production and / or processing - foreign
5008	Income from production and / or processing - related parties
5009	Income from the rendering of services - local
5010	Income from the rendering of services - overseas
5011	Income from the rendering of services to related parties
5099	Total sales of goods and services
5100	**Income from Investments**
5101	Interest from Maltese banks
5102	Interest received or receivable from shareholders and / or directors
5103	Interest received or receivable from related parties
5104	Loan interest - from local sources
5105	Securities interest - from local sources
5106	Interest from other Maltese sources
5107	Interest from foreign banks
5108	Loan interest - from foreign sources
5109	Securities interest - from foreign sources
5110	Interest from other foreign sources
5111	Dividends from Maltese sources
5112	Dividends from foreign sources
5190	**Commission Income**
5191	Commission income on real estate transactions
5200	**Rental income**
5201	Real estate rental Income
5202	Income from ground rents and / or laudemium
5203	Film rental
5204	Vehicle leasing

5250	**Amounts received by non-profit making organisations [NPOs]**
5251	Membership fees received
5252	Donations and gifts received
5253	Gross sales and Income from organisational activities
5280	**Realised gains or losses on disposal of fixed assets**
5281	Realised gains or losses on disposal of intangible assets
5282	Realised gains or losses on disposal of tangible assets
5283	Realised gains or losses on disposal of immovable property
5284	Realised gains or losses on sale of investments
5300	**Other Income**
5301	Realised profit or loss on exchange
5302	Unrealised profit or loss on exchange
5303	Profit or loss from joint ventures and partnerships
5304	Realisation of deferred Income
5305	Income from royalties, patents, rights, etc.
5306	Management and administration fees
5307	Consultancy fees
5308	Subsidies and grants
5309	Insurance recoveries
5310	Waiver of amounts payable
5311	Bad debt recoveries
5498	Total revenue from other sources
5499	***Total revenue****
	COST OF SALES
5500	**Opening stock**
5501	Opening stock of raw materials and / or semi-finished goods
5502	Opening stock of work in progress
5503	Opening stock of finished goods
5504	Property held for development and resale at beginning of period
5550	**Purchases**
5551	Imports of raw materials and / or semi-finished goods
5552	Local purchases of raw materials and / or semi-finished goods
5553	Imports of finished goods
5554	Freight, insurance and duty on imported goods
5555	Local purchases of finished goods
5556	Carriage inwards
5557	Foreign purchases
5600	**Direct Costs**
5601	Direct productive wages
5602	Subcontracting
5603	Hire of machinery and equipment
5604	Rent of factory premises
5605	Development expenses
5606	Royalty costs
5607	Stock write down
5608	Depreciation of industrial building or structure
5609	Depreciation of production machinery and equipment
5610	Depreciation of factory plant
5611	Overhead expenses allocated to cost of sales

5700	**Closing stock**
5701	Closing stock of raw materials and / or semi-finished goods
5702	Closing stock of work in progress
5703	Closing stock of finished goods
5704	Property held for development and resale at end of period
5998	*Cost of sales**
5999	Gross profit or loss
	OPERATING EXPENDITURE
6000	**Advertising and promotion**
6001	Advertising
6002	Promotion
6003	Meals and entertainment
6004	Donations
6020	**Wages, Salaries and Employee benefits**
6021	Wages - Regular
6022	Wages - Casual
6023	Fringe benefits
6024	Bonuses and similar incentive compensation
6025	Directors' salaries and remuneration
6026	Directors' fees
6027	Management salaries
6028	Employer's share of Social Security Contributions
6029	Social Security Contributions - Self
6030	Social Security Contributions - Partners
6031	Social Security Contributions - Directors
6032	Staff training and education
6033	Staff safety
6034	Staff welfare
6035	Staff uniforms
6036	Group insurance benefits
6037	Commissions
6099	**Sub-contracting and Out-sourcing**
6100	**Travel Expenses**
6101	Meetings and conventions
6120	**Insurance**
6121	Life insurance on executives
6122	Motor vehicle(s) insurance(s)
6140	**Office Expenses**
6141	Office stationery and supplies
6142	Office utilities
6143	Data processing
6170	**Professional fees**
6171	Legal fees
6172	Accountancy fees
6173	Audit fees
6174	Consultancy fees
6175	Architect fees
6176	Appraisal fees
6177	Brokerage fees
6178	Management and administration fees
6179	Restructuring costs
6180	Security and exchange commission fees

6200	**Licences, permits and membership**
6201	Membership and subscription fees
6202	Franchise fees
6203	Company registration fee
6204	Motor vehicle(s) licence(s)
6220	**Rental**
6221	Property rental
6222	Occupancy costs
6223	Condominium fees
6224	Equipment rental
6225	Motor vehicle rentals
6226	Berthing and moorage
6227	Storage
6228	Quota rental
6250	**Repairs and maintenance**
6251	Repairs and maintenance - buildings
6252	Repairs and maintenance - motor vehicles
6253	Repairs and maintenance - boats
6254	Repairs and maintenance - aircraft
6255	Repairs and maintenance - machinery and equipment
6290	**Supplies**
6291	Loose tools
6292	Shop expense
6293	Uniforms
6294	Laundry
6295	Computer-related expenses
6310	**Utilities**
6311	Water and Electricity
6312	Fuel costs
6313	Telephone and telecommunications
6314	Garbage removal
6340	**Interest and bank charges**
6341	Hire Purchase Interest
6342	Overdraft Interest
6343	Bank Loan Interest
6344	Loan Interest to third parties
6345	Bank Charges
6346	Realised loss or gain on exchange
6347	Finance charges
6348	Credit card charges
6380	**Provisions**
6381	Unrealised loss or gain on exchange
6382	Increase or decrease in provision for bad and doubtful debts
6383	Provision for slow moving or obsolete stock
6384	Provision for diminution in value of investments
6385	Provision for loan losses
6400	**Amortisation of intangible assets**
6401	Amortisation of goodwill
6402	Amortisation of formation expenses
6403	Amortisation of royalties, trademarks, patents
6404	Amortisation of research and development

6410	**Depreciation of Immovable property**
6411	Depreciation of industrial buildings and structures
6412	Depreciation of non-industrial buildings
6413	Depreciation of parking areas
6420	**Depreciation of wasting assets**
6421	Depreciation of petroleum and natural gas properties
6422	Depreciation of deferred exploration and development charges
6423	Depreciation of quarries
6430	**Depreciation of tangible assets**
6431	Depreciation of motor vehicles
6432	Depreciation of construction and excavating equipment
6433	Depreciation of tools and dies
6434	Depreciation of catering equipment
6435	Depreciation of cable infrastructure
6436	Depreciation of pipeline infrastructure
6437	Depreciation of communication and broadcasting equipment
6438	Depreciation of medical equipment
6439	Depreciation of lifts and escalators
6440	Depreciation of air-conditioners
6441	Depreciation of equipment for the production of water or electricity
6442	Depreciation of electrical and plumbing installations and sanitary fittings
6443	Depreciation of exploration equipment
6444	Depreciation of ships and vessels
6445	Depreciation of shipping equipment
6446	Depreciation of aircraft
6447	Depreciation of commercial vehicles
6448	Depreciation of computers and electronic equipment
6449	Depreciation of computer software
6450	Depreciation of furniture,fixtures, fittings and soft furnishings
6451	Depreciation of other plant
6452	Depreciation of capital leases - buildings
6453	Depreciation of capital leases - machinery & equipment
6454	Depreciation of capital leases - vehicles
6455	Depreciation of capital leases - others
6456	Depreciation of leasehold improvements
6457	Depreciation of other machinery
6600	**Other expenses**
6601	Bad debts written off
6602	Loan losses
6603	Cash over or short
6604	Warranty expenses
6605	Royalty expenses - resident
6606	Royalty expenses - non-resident
6607	Research and development
6608	General and administrative expenses
6609	Transport Expenses
6610	Formation Expenses written-off
6611	Motor vehicles running costs
6612	Grants
6613	Subsidies
6997	***Total operating expenses****
6998	Total Expenses

7050	***Net income or loss on ordinary activities before tax****
7060	**Current tax provision**
7080	**Deferred tax provision**
7100	Net income or loss on ordinary activities after tax
7200	**Extraordinary, exceptional and unusual items**
7201	Extraordinary income
7202	Extraordinary charges
7203	Exceptional and unusual items
7204	Prior period adjustments
7205	Unrealised gain or loss on revaluation of assets
7206	Extraordinary profit or loss
7207	Tax on extraordinary profit or loss
	STATEMENT OF RETAINED EARNINGS
7500	**Net income or loss for the period**
7501	Retained earnings brought forward
7502	Dividends proposed during the year
7503	Dividends proposed and paid during the year
7504	Transfer to general reserve
7505	Transfer to revenue reserve
7506	Transfer to capital reserve
7507	Transfer to the Incentives and Benefits Reserve
7508	Transfer to other reserve(s)
7600	***Retained earnings carried forward****

Line items that are marked with an asterisk (*) are mandatory fields and must always be reported.