L.N. 227 of 2002

INCOME TAX MANAGEMENT ACT
(CAP. 372)

Income Tax (Form of Return for a Company, Body Corporate or Undertaking) (Amendment) (No. 2) Rules, 2002

IN virtue of the powers conferred by article 58 of the Income Tax Management Act, the Minister of Finance has made the following rules :-

Title and commencement.

L.N. 36 of 1995.

1. (1) The title of these rules is the Income Tax (Form of Return for a Company, Body Corporate or Undertaking) (Amendment) (No. 2) Rules, 2002, and they shall be read and construed as one with the Income Tax (Form of Return for a Company, Body Corporate or Undertaking) Rules, 1995, hereinafter referred to as "the principal rules".

(2) These rules shall come into force upon their publication in the Gazette in respect of the year of assessment 2002 and subsequent years of assessment.

Prescribed attachment forms.

2. Wherever items in Form T.A.2 in the Schedule to the principal rules require attachments and such attachments are forms prescribed in the Schedules to these rules, no other form other than the said prescribed forms may be used.

Schedule I

Reference No:		Name:		Y/A	

Expenditure [details]	Amount
Total expenditure on Scientific Research	
Statutory inflation [20% thereof]	

Signature	Name in full	Designation	Date

Schedule II

Reference No:		Name:		Y/A	

Regulation 13 - [Incentives for Job Creation]

Documentation required:

a) Certificate issued by the Employment and Training Corporation [Regulation 13 (1)]
b) Documentation referred to in Note 1 below
c) Where applicable, the written approval by ETC for training programmes provided by employers to qualifying individuals
d) Where applicable, the written approval by ETC for claims of cash grant(s) in lieu of additional deductions

Particulars of Employer

P.E. No. >	
P.E. No. >	
P.E. No. >	
P.E. No. >	

Particulars of Qualifying Individual(s) in respect of whom benefit(s) are being claimed

ID Number / Tax Reg. No.	Name	Date of Employment	Wage Cost	Amount set to determine upper limit	Qualifies under Reg 13 subreg.	Approved Training Programme?	Rate for additional deduction	Additional Deduction
	Totals							

To be filled in ONLY where cash grants have been claimed in lieu of additional deductions

		(deduction)	(deduction)	(deduction)	TOTALS
Additional deductions as computed above *(apportion the resulting deduction above, according to rate(s) of tax applicable)*	a				
Multiplied by *rate(s) of tax at which enterprise was otherwise taxable (lowest rates first)*	b	(rate of tax)	(rate of tax)	(rate of tax)	
Result of multiplying values in row (a) by the corresponding rate in row (b)					

Cash Grant *[representing 70% thereof]*

Note 1
This amount is referred to in Regulation 13 (7) and represents:
a. an amount set by ETC for qualifying individuals defined under subregulation 13 (a)
b. wage cost for the 12 months before commencement of this employment of qualifying individuals defined under subregulation 13 (b)
c. wage cost for the 24 months before commencement of this employment of qualifying individuals defined under subregulation 13 (c)

In all cases documentary evidence has to be provided and attached to the tax return.

Signature	Name in full	Designation	Date

Schedule III

Reference No:		Name:		Y/A	

Other statutory inflation of expenditure

Please specify Act and relative Article	

Expenditure [Details]	Amount
Total expenditure	

Statutory inflation [specify percentage]		

Signature	Name in full	Designation	Date

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INLAND REVENUE DEPARTMENT - MALTA

Schedule IV

Reference No: | Name: | Y/A

BALANCING STATEMENT

Asset Description	Taxed Account	Year of Purchase [Y/A]	Cost	WDV* on Disposal	Proceeds on Disposal	Maltese Taxed Account Balancing		Foreign Income Account Balancing	
						Allowance	Charge	Allowance	Charge
	Balances Allowances/Charges allocated								

*WDV stands for Written Down Value

Note: In the case of Motor Vehicles, you have to apportion the proceeds pro-rata if the original cost was restricted to Lm3,000.

Signature	Name in full	Designation	Date

TRA 04

Schedule V

Reference No:		Name:		Y/A	

Capital Allowances Schedule - INCOME TAX ACT CAP. 123

Plant and Machinery - Assets acquired before y/a 2002 [include fully depreciated assets that are disposed of during the year]	Taxed A/c	Year of Purchase [Y/A]	Cost	WDV* START Y/A 2002	WDV* b/fwd to-date	Disposals at WDV* START Y/A 2002	Disposals at Original Cost	Disposals at WDV* to-date	Number of years depreciation	WDV* start y/a 2002 c/fwd	Annual Wear and Tear	WDV* [to-date] c/fwd

Plant and Machinery - Assets acquired and first used after y/a 2001 [include fully depreciated assets that are disposed of during the year]	Taxed A/c	Year of Purchase [Y/A]	Cost	WDV* b/fwd	Additions at Cost		Disposals at Cost	Disposals at WDV*	Number of years depreciation	Assets at cost c/fwd	Annual Wear and Tear	WDV* [to-date] c/fwd
					New	Used						

Industrial Buildings or structures and/or Hotels [Brief description]	Taxed A/c	Year of Purchase [Y/A]	Cost	WDV* b/fwd	Additions at Cost		Disposals at Cost	Disposals at WDV*	Number of years depreciation	Assets at cost c/fwd	Annual Wear and Tear	WDV* c/fwd
					New	Used						

*WDV stands for Written Down Value

	Maltese Taxed Account	Foreign Income Account
Total Capital Allowances for Year		

Signature	Name in full	Designation	Date

TRA 05

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Schedule VI

Reference No: | Name: | Y/A

INVESTMENT ALLOWANCE *[Article 7 of the Business Promotion Act]*

Applicable to assets first used during the year.

Industrial Buildings and Structures

Asset Description	Title	Taxed A/c	Cost	Investment Allowance Allocated to: Maltese Taxed Account	Investment Allowance Allocated to: Foreign Income Account

Plant and Machinery

Asset Description	Title	Taxed A/c	Cost	Investment Allowance Allocated to: Maltese Taxed Account	Investment Allowance Allocated to: Foreign Income Account
			TOTALS		

Signature | Name in full | Designation | Date

TRA 06

Schedule VII

Reference No:		Name:		Y/A	

Accelerated Depreciation *[Article 8 of the Business Promotion Act]*

Applicable to assets acquired up to the Y/A 2002 and that are not fully depreciated

The company is _____

Indicate whether the company is Maltese or Foreign owned.

	Rate
Industrial Buildings	
Plant and Machinery	

Industrial Buildings and Structures

Asset Description	Year of Acquisition	Rate used for the current year	Cost	WDV* at start of year	Taxed A/c	Disposals at Cost	WDV* released on disposal	Allocated: Maltese Taxed Account	Allocated: Foreign Income Account

Plant and Machinery

Asset Description	Year of Acquisition	Rate used for the current year	Cost	WDV* at start of year	Taxed A/c	Disposals at Cost	WDV* released on disposal	Allocated: Maltese Taxed Account	Allocated: Foreign Income Account

WDV stands for Written Down Value

Signature	Name in full	Designation	Date

TRA 07

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Schedule VIII

Reference No: | Name: | Y/A

DIVIDENDS [Article 4 (1)(c) ITA]

Details of dividends received

IT No. / R.O.C. No.	Paying Company	Gross Dividend					Tax deducted at source				Net Dividend
		Maltese Taxed A/c			Foreign Income A/c	Untaxed A/c	Malta Tax paid	Relief of double taxation	Flat rate foreign tax credit	Withholding Tax	
		Taxed	Exempt [BPA]	Exempt [Other]							
	Totals										

DIVIDENDS [Article 4 (1)(c) ITA]	Allocated				
	Maltese Taxed A/c			Foreign Income A/c	Untaxed A/c
	Taxed	Exempt BPA	Exempt Other		
Gross Dividends Received					
Grossed up element for flat rate foreign tax credit					
Gross Dividends Received					
Less direct expenses [details required]					
Interest paid / payable					
Net Dividends Received [After deducting direct expenses]					

Signature | Name in full | Designation | Date

TRA 08

Schedule IX

Reference No:		Name:		Y/A	

Interest [Article 4 (1)(c) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross Interest Received		
Interest subject to 15% witholding tax		
Interest not subject to 15% witholding tax		
Interest from other sources		
Grossed up element for flat rate foreign tax credit		
Gross interest recieved		
Less direct expenses [Details required]		
Net interest(s) [After deducting direct expenses]		
15% withholding tax paid		

Signature	Name in full	Designation	Date

Schedule X

Reference No:		Name:		Y/A	

Discounts or premiums [Article 4(1)(c) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross discounts or premiums received/receivable		
Grossed up element for flat rate foreign tax credit		
Gross discounts or premiums		
Less direct expenses [Details required]		
Net Discounts or Premiums [After deducting direct expenses]		

Signature	Name in full	Designation	Date

Schedule XI

Reference No:		Name:		Y/A	

Rents [Article 4(1)(e) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross Rents received / receivable		
Grossed up element for flat rate foreign tax credit		
Gross Rents		
Less direct expenses [Details required]		
NTOM Licence		
Interest(s)		
Rent, ground rent or similar burden		
20% further deduction		
Net Rents [After deducting direct expenses]		

Signature	Name in full	Designation	Date

Schedule XII

Reference No:		Name:		Y/A	

Ground Rents [Article 4(1)(e) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross Rents received / receivable		
Grossed up element for flat rate foreign tax credit		
Gross Ground Rents		
Less direct expenses [Details required]		
Ground rents paid / payable		
Net Ground Rents [After deducting direct expenses]		

Signature	Name in full	Designation	Date

Schedule XIII

Reference No:		Name:		Y/A	

Royalties, premiums and other income arising from property [Article 4(1)(e) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross Royalties, premiums and other income from property		
Grossed up element for flat rate foreign tax credit		
Gross income from royalties, premiums, etc		
Less direct expenses [Details required]		
Gross income from royalties, premiums, etc [After deducting direct expenses]		

Signature	Name in full	Designation	Date

Schedule XIV

Reference No:		Name:		Y/A	

Other Income [Article 4(1)(g) ITA]	Allocated	
	Maltese Taxed A/c	Foreign Income A/c
Gross income [please specify below]		
Grossed up element for flat rate foreign tax credit		
Gross income		
Less direct expenses [Details required]		
Other income [After deducting direct expenses]		

Signature	Name in full	Designation	Date

Schedule XV

Reference No:		Name:		Y/A:	

Capital Gains / (Loss) Summary Statement		Taxable Capital Gain / Loss Allocated	
Details of Immovable Property / Shares sold Description (Immovables)	Further Attachment TRA 16	Maltese Taxed A/c	Foreign Income A/c
Grossed up element for flat rate foreign tax credit			
Description (Shares)	Further Attachment TRA 17	Maltese Taxed A/c	Foreign Income A/c
Grossed up element for Flat rate foreign tax credit			
Total Capital Gains / (Loss)			
Set-off of Capital Losses against Capital Gains			
Net Capital Gains / (Loss)			

Signature	Name in full	Designation	Date

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Schedule XVI

Reference No:		Name:		Y/A	

CAPITAL GAINS ON SALE OF IMMOVABLE PROPERTY

Details of property sold

Description

Year of sale [Basis Year] **Allocated to** (Taxed A/c)

Selling price of property

Selling expenses

Method of calculation (Indexation or time apportionment)

Year of Acquisition	Acquisition(s) at cost	Selling Price Apportioned	Total Gain	Capital Gain
Totals				
Less Selling Expenses				
Taxable Capital Gain / (Loss) Allocated				

Maltese Taxed A/c	Foreign Income A/c

Signature	Name in full	Designation	Date

Schedule XVII

Reference No		Name		Y/A	

Capital Gains on Sale of Shares in companies not listed on the Malta Stock Exchange

Name of Company			
Income Tax / ROC number			
Number of Shares sold			
Number of Shares issued			
Year of Sale		Sale proceeds	
Allocated to> (Taxed A/c)			
Cost / Net Asset value, excluding immovable property, per last accounts submitted to IRD before 18.12.1992			
Immovable Property			
Market Value			
Cost per Balance Sheet			
Increase in value			
Capital Gain on immovable(s)			
Cost of share attributable to shareholder			

Taxable Capital Gain / (Loss) on share transfer Allocated	Maltese Taxed A/c	Foreign Income A/c

Signature	Name in full	Designation	Date

Schedule XVIII

Reference No:		Name:		YA	

EXEMPT INCOME

Legislation	Notes	Attachments	MTA	FIA
Business Promotion Act				
BPA - Article 4 (Tax Holiday)				
Please indicate the tax Holiday Period - Start date				
End date				
BPA - Article 5 (Export Incentive Scheme)		TRA 21		
BPA - Article 5A (Investment Incentive Scheme)		TRA 22		
BPA - Article 9 (Tax Free Dividends)		TRA 05		
BPA - Article 4 (Training Grant)	1			
BPA - Article 4 (Management Services Grant)	1			
BPA - Article 23(3) and (4) (Accom.& Training grants to industry in Gozo)	1			
BPA Regulations - Benefits and Grants				
Regulation 9 - (Loan Interest Subsidy)	1			
Regulation 11 - (Grants by IPSE)	2			
Regulation 13(9) - (Grants in lieu of deductions for job creation)	3	TRA 02		
Regulation 14 - (Training Grant)	4			
Other Exempt Income				
Act				
Act				
Act				
Total Exempt Income				

Notes:

1. Copies of application for grant(s) and approval by MDC required.
2. Copy of approval for assistance by IPSE are required
3. The attachment for the incentive for job creation must be filled and besides the documentation specified therein, you are also required to produce a copy of the application and approval by ETC for the claim of a cash grant in lieu of an additional deduction.
4. Application and subsequent approval of training programme issued by ETC are required.

Signature	Name in full	Designation	Date

Schedule XIX

Reference No:		Name:		Y/A	

Loss surrendered to group companies

IT No. / R.O.C. No.	Company Name	Maltese Taxed Account	Foreign Income Account
Total Group Loss Surrendered			

Signature	Name in full	Designation	Date

Schedule XX

Reference No:		Name:		Y/A	

Group Loss Claimed

IT No. / R.O.C. No.	Company Name	Maltese Taxed Account	Foreign Income Account
Total Group Loss Claimed			

Signature	Name in full	Designation	Date

Schedule XXI

Reference No:		Name:		Y/A	

BUSINESS PROMOTION ACT *[ARTICLE 5 - EXPORT INCENTIVE SCHEME]*

For how many years had the company previously claimed the benefits under Article 5 - BPA ?

Attachments required

1) Auditor's certificate issued in terms of Article 35 of the BPA

Please complete the following worksheet to derive the attributable profits under Article 5 of the BPA

	Y/A	Total Sales	Export Sales	Chargeable Income	Non-Trading Income	Adjusted Chargeable Income
BASE PERIOD						
	Total					
	Average					
Y/A						

Formula to derive *Attributable Profits to Export Sales:* $\left[\frac{Y}{Z} \times X\right] - \left[\frac{B}{C} \times A\right]$

Aricle 5 of the Business Promotion Act

Attributable Profits exempt under Article 5 of the BPA

Percentage increase in sales over base period

Signature	Name in full	Designation	Date

TRA 21

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Schedule XXII

Reference No:		Name:		Y/A	

BUSINESS PROMOTION ACT *[ARTICLE 5A - INVESTMENT INCENTIVE SCHEME]*

Attachments required

1) Auditor's certificate issued in terms of Article 35 of the BPA

Please complete the following worksheet to derive the attributable profits under Article 5A of the BPA

	Y/A	Total Sales	Export Sales	Chargeable Income	Non-Trading Income	Adjusted Chargeable Income
BASE PERIOD						
	Total					
	Average					
Y/A						

Formula to derive *Profits:* $\left[\frac{Y \times X}{Z}\right] - \left[\frac{B \times A}{C}\right]$

Aricle 5A of the Business Promotion Act

Y/A	Total Sales	Capital Expenditure
Totals		

Qualifying Percentage>	
Attributable Profits	
Applicable Tax Rate	

Please indicate the 7 year period		Date
Seven year period	Start >	
	End >	

Signature	Name in full	Designation	Date

Schedule XXIII

Reference No:		Name:		Y/A	

BPA - Article 6 - [Reduced rates of tax]

The company qualifies for reduced rates of tax under Article 6 of the Business Promotion Act

Is the company applying the reduction in tax rate contemplated by Regulation 7(2) of the BPA Regulations?

Project Details			Current Year		
Project No.	Start Date	Completion Date	Certificate No.	Date of Certificate	Approved set-aside profits

Total chargeable income	

a) Rate of tax prescribed by article 56(6) of the I.T.A.		Tax Rate (a - b)
b) Prescribed reduction in the rate of tax - Article 6		Tax Thereon
Transfer to the Incentives and Benefits Reserve [Art 36 - BPA]		

Reduction in tax rate [Regulation 7(2) of the BPA Regulations]

Act and Article for reduced rates of tax	Attributable Chargeable Income	Applicable Tax Rate	Reduction [Reg. 7]	Effective Tax Rate	Tax Thereon

Average Tax		
Transfer to the Incentives and Benefits Reserve [Act 36 - BPA]		

Signature	Name in full	Designation	Date

Schedule XXIV

Reference No:		Name:		Y/A	

BPA - Article 24B - [Reduced rates of tax]

The company qualifies for reduced rates of tax under Article 24B of the Business Promotion Act

Is the company applying the reduction in tax rate contemplated by Regulation 7(2) of the BPA Regulations?

Project Details			Current Year		
Project No.	Start Date	Completion Date	Certificate No.	Date of Certificate	Approved set-aside profits

Total chargeable income

a) Rate of tax prescribed by article 56(6) of the I.T.A. — **Tax Rate (a - b)**

b) Prescribed reduction in the rate of tax - Article 24B — **Tax Thereon**

Transfer to the Incentives and Benefits Reserve [Art 36 - BPA]

Reduction in tax rate [Regulation 7(2) of the BPA Regulations]

Act and Article for reduced rates of tax	Attributable Chargeable Income	Applicable Tax Rate	Reduction [Reg. 7]	Effective Tax Rate	Tax Thereon

Average Tax

Transfer to the Incentives and Benefits Reserve [Art 36 - BPA]

Signature	Name in full	Designation	Date

Schedule XXV

Reference No:		Name:		Y/A	

BPA - Regulation 4 - [Reduced rates of income tax]

The first year [year of assessment] when the company will start, or started, utilising the benefit

Certificate Number[1]

The reduced rate of tax that is, or was, approved for the first year of the benefit

Amount of profits for the current year, that are subject to the reduced rate of Income Tax

Complete the following worksheet recording the movement of profits subject to reduced rates of income tax

MOVEMENT OF PROFITS

Y/A	Profits before tax			Rate of Tax	Tax Thereon	Allocated to MTA		Dividends Paid	
	Total for the year	Relieved by I.T. Cr	Not Relieved			Exempt	Reduced Rates	Exempt	Reduced Rates
Totals									

I.T. Cr = Investment tax credit

Attachments required:

1) Certificate issued by the MDC in accordance with the provisions of Regulation 4 (5)(d)
2) The declarations required by Regulation 4 (7)

Signature	Name in full	Designation	Date

Schedule XXVI

Reference No:		Name:		Y/A	

BUSINESS PROMOTION ACT - Regulation 6 - [Value added incentive scheme]

Please indicate the first year [year of assessment] when the company will start, or started utilising the benefit

Please state the reduced rate of tax that is, or was, applied during the first year of the benefit

Please state the year of incorporation expressed as the company's first year of assessment

Please state the minimum period [NUMBER OF YEARS] for the benefit approved by MDC

Attachments required:

1. **Certificate issued by MDC [Regulation 6 (1) second proviso]** **Certificate No.**
2. **The declarations required by Regulation 4 (7)**
3. **Please complete the following worksheet to derive the profits subject to reduced rates of income Tax**

Base Period	Sales	Profit before tax	Wages & Salaries	SSC - Employer's share	Cost of Services	Value Added	Chargeable income from trade	Tax suffered on trading income
Y/A								
Total								
Averages								
Relevant period								

Formula:

$$\frac{(a)\left[\frac{Vc-Vb}{Vb}\right]}{(b)\left[\frac{Sc-Sb}{Sb}\right]} \times (c)\left[Pc-Pb\right]$$

(a) = 1
(b) = 1
(c) = 0

Value Added Incentive	
Maximum Profit that can be taxed under VAIS	
Less Income taxed elsewhere	
Income taxed under Regulation 6 - VAIS	
Tax Rate	
Tax	
Minimum Tax	

Movement of Profits Taxed Under Regulation 6

Y/A	Profits	Rate of tax	Tax due or minimum tax	Allocated to MTA	Dividends paid
Totals					

Signature	Name in full	Designation	Date

Schedule XXVII

Reference No:		Name:		Y/A	

ITA - Article 56(20) (Double Taxation Treaties)

Applicable to Maltese companies having shareholders resident in a Treaty country, and that such companies do not sell by retail.)

Income for the year	

Shareholder(s)[1]				Tax Rate [2] %	Income Apportioned	Tax Thereon
Name	Country of residence	% Holding	New shareholder(s)[1]			
Totals						

[1] Please indicate whether the shareholder is new [Yes] or otherwise [No].
[2] Rate of tax on dividends as per double taxation treaty.

Record of income taxed at double taxation treaty rates				
Y/A	Income	Tax thereon	Net income after tax	Net dividends paid
Totals				

Signature	Name in full	Designation	Date

Schedule XXIX

Reference No:		Name:		Y/A	

Regulation 5 - [Investment Tax Credit]

Certificate issued by MDC - Ref.		Maximum rate for investment projects	
Does the company qualify as an SME?		Amount of qualifying expenditure [Regulation 5 (1) (a)]	
		Amount of wage costs [Regulation 5 (1) (b)]	
		Investment Tax Credit calculated as a percentage of:	
		Date on which assets pertaining to the investment project are first employed by the company	
		Date of completion of the investment project	
		Commencement of the employment qualifying period	

Maximum aid for investment projects [Regulations 12 and 18]	
BPA - Regulation 5 [Investment Tax Credit]	
BPA - Regulation 8 [Soft Loans]	
BPA - Regulation 9 [Loan Interest Subsidies]	
BPA - Article 6 [Reduced Rates of Tax]	
BPA - Article 7 [Investment Allowance]	
BPA - Article 24B [Reduced Rate of Tax - Hotels]	
BPA - Article 24C [Grant by Minister's Approval]	

Regulation 8 - (Soft Loans)	
a) Interest at commercial rates	
b) Interest charged by MDC	
Reg. 22 (2) Difference between a and b	

Chargeable income and tax thereon from activities referred to in regulation 4(3) [Indicate Act and Article or Regulation number]	Chargeable Income	Tax Rate [%]*	Tax Thereon
Totals			

Note 1: You have to enter the relevant rates in chronological order starting from the lowest rate first.

	Investment Tax Credit	
	Deferred	Inflated 7%
Investment Tax Credit b/fwd		
Investment Tax Credit for the year [above]		
Deferred Investment Tax Credit		
Deferred Investment Tax Credit b/fwd, utilised during current year		
Investment Tax Credit utilised during the current year		
Unutilised Investment Tax Credit		
Unutilised Investment Tax Credit inflated by 7% c/fwd		
Deferred Investment Tax Credit c/fwd		

Chargeable income relieved from tax by an investment tax credit	Income Relieved	Tax Rate	Tax Relieved
Totals			

Signature	Name in full	Designation	Date

Schedule XXX

Reference No:		Name:		Y/A	

RELIEF OF DOUBLE TAXATION

Source of Income	Attachment or Tax Return reference	Double Taxation Relief	Taxed A/c	Commonwealth Relief	Taxed A/c	Unilateral Relief	Taxed A/c	Flat Rate Foreign Tax Credit	Taxed A/c
ITA - Income from trade, business...	Return p. 3								
ITA - Dividend(s)	TRA 08								
ITA - Interest(s)	TRA 09								
ITA - Discounts or premiums	TRA 10								
ITA - Income from rent(s)	TRA 11								
ITA - Income from Ground Rent(s)	TRA 12								
ITA - Income from Royalties, etc.	TRA 13								
ITA - Other Income	TRA 14								
ITA - Capital Gain gains	TRA 15								
Other									
Other									
Other									
TOTALS									

Relief	Allocated	
	Maltese taxed A/c	Foreign income A/c
Double taxation relief		
Commonwealth relief		
Unilateral relief		
Flat rate foreign tax credit		
TOTALS		

Signature	Name in full	Designation	Date

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INLAND REVENUE DEPARTMENT - MALTA

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Schedule XXXI

Reference No:		Name:		Y/A	

Receipt No.	Receipt Date	Amount	Taxed A/c	Allocated	
				Maltese taxed A/c	Foreign Income A/c
			Totals:		

Signature	Name in full	Designation	Date