

L.N. 81 of 1997

**CUSTOMS AND EXCISE TAX ACT, 1997
(ACT NO. XII OF 1997)**

Customs and Excise Tax (Forms) Regulations, 1997

IN exercise of the powers conferred by sections 24, 31 and 75 of the Customs and Excise Tax, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance and Commerce has made the following regulations:—

1. (1) These regulations may be cited as the Customs and Excise Tax Act (Forms) Regulations, 1997. Citation and commencement.

(2) These regulations shall come into force on 1 July, 1997.
2. An application for registration in terms of section 24 of the Act shall be made on the form set out in the First Schedule to these regulations. Form of registration.
3. The return to be furnished in terms of section 31 of the Act shall be made on the form set out in the Second Schedule to these regulations. Tax return, payment and receipt.

FIRST SCHEDULE

(Regulation 2)

DIPARTIMENT TAT-TAXXA TAD-DWANA U TAS-SISA
CUSTOMS AND EXCISE TAX DEPARTMENT



Centre Point Building, Ta' Paris Road, B'Kara BKR 13, Tel: 496330

APPLIKAZZJONI GHAR-REGISTRAZZJONI
APPLICATION FOR REGISTRATION

Skond l-Artikolu 24 ta' l-Att ta' l-1997 dwar it-Taxxa tad-Dwana u tas-Sisa
 In terms of Section 24 of the Customs and Excise Tax Act, 1997

Għenit
 Sarta/ No.

TAGHRIF DWAR L-INDIRIZZ TA' L-APPLIKANT		APPLICANT AND BUSINESS ADDRESS DETAILS	
1	Issem sħiħ ta' l-Applikant Full name of Applicant		
2	Nru. tal-Karta ta' l-Identità I.D. Card No.	3	Nru. tal-Kumpanija Company No.
4	Issem tan-Negozju Trade Name		
5	Nru. tal-Taxxa tad-Dhul IR Tax No.		
6	INDIRIZZ TAN-NEGOZJU BUSINESS ADDRESS	Nru. tal-Telefon Telephone No.	Nru. tal-Fax Fax No.
Nru. tal-Bieb Door No.			
Issem tal-Post Building Name			
Trijq: Street:		(ITTRI KBAR) (BLOCK LETTERS)	
Lokaltà: Locality:		(ITTRI KBAR) (BLOCK LETTERS)	
Kodiċi Postali: Post Code:			
7	INDIRIZZ POSTALI (jekk differenti minn hawn fuq) MAILING ADDRESS (if different from above)	Nru. tal-Telefon Telephone No.	Nru. tal-Fax Fax No.
Nru. tal-Bieb Door No.			
Issem tal-Post Building Name			
Trijq: Street:		(ITTRI KBAR) (BLOCK LETTERS)	
Lokaltà: Locality:		(ITTRI KBAR) (BLOCK LETTERS)	
Kodiċi Postali: Post Code:			

MINISTERU TAL-FINANZI U KUMMERĊ

MINISTRY OF FINANCE AND COMMERCE

TAGHRIF DWAR IN-NEGOZJU				BUSINESS DETAILS					
8	Xorta ta' Negozju <i>Type of Business</i>	Skl Uniku <i>Sole Proprietor</i>	☐	Kumpanija li responsabbiltà limitata <i>Ltd. Liability Co.</i>	☐	Soċjeta' Partnership Nru. ta' Soċji <i>No. of Partners</i>	☐	Oħrajn Other Aqti dettalji <i>Specify</i>	
	Nomru ta' ferġat <i>Number of branches</i>	☐							
	Bidu ta' bejgħ tan-negozju <i>Business sale start date</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Bidu ta' provvista ta' servizzi <i>Service provision start date</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Meta beda n-Negozju <i>Business Start Date</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Impjegati <i>Employees</i>	'Full-time' ☐	'Part-time' ☐	'Out-workers' ☐	'Seasonal' ☐				
12	Attività tan-Negozju <i>Business Activity</i>	Deskrizzjoni ta' l-Attività <i>Description of Activity</i>				Bejgħ Turnover		Għall-Użu Uffiċjali <i>For Office Use</i>	
	Importatur <i>Importer</i>								
	Esportatur <i>Exporter</i>								
	Grossista <i>Wholesaler</i>								
	Distributur <i>Distributor</i>								
	Bejjiegħ bl-imnut <i>Retailer</i>								
	Manifattur/Produttur <i>Manufacturer/Producer</i>								
	Provvista ta' Servizzi <i>Provision of Services</i>								
13 DIKJARAZZJONI									
DECLARATION									
Jiena, _____ I, _____ <small>(Isem b' ITTRA KBAR) (Full name in BLOCK LETTERS)</small>									
niddikjara li t-tagħrif kollu mogħti hawn fuq huwa tajjeb u sħiħ. <i>declare that all the entered details and information are correct and complete.</i>									
Firma: <i>Signature:</i> _____			Kariga: <i>Designation:</i> _____			Data: <i>Date:</i> / /			
Għall-Użu Uffiċjali									
For Office Use Only									
Remarks									
<div style="display: flex; justify-content: space-between;"> <div> Day Month Year Reg. Date <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div> M/L <input type="text"/> </div> </div>									
<div style="display: flex; justify-content: space-between;"> <div> Day Month Year With effect from <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div> Period Length <input type="text"/> </div> <div> Reg. Type <input type="text"/> </div> <div> Vetted by <input type="text"/> </div> </div>									
<div style="display: flex; justify-content: space-between;"> <div> Registration No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div> <div> Category <input type="text"/> </div> <div> Entered by <input type="text"/> </div> <div> Day Month Date <input type="text"/> <input type="text"/> </div> </div>									

SECOND SCHEDULE

(Regulation 3)



DIPARTIMENT TAT-TAXXA TAD-DWANA U TAS-SISA

Centre Point Building, Ta' Paris Road, Birkirkara BKR 13
Tel: 499330

(Ministeru tal-Finanzi u Kummerò)

Għall-verżjoni bi-Ingliż
ara l-paġna tan-nofs.

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DENUNZJA TAT-TAXXA
skond l-Artikoli 31 ta' L-Art ta' 1997 dwar il-Taxxa tad-Dwana u tas-Sisa

DATI TAL-PERJODU		Numru tad-Reg:	
Bidu:	Tmiem:	Data tal-għeluq:	

BEJGR	VALUR	TAXXA LI TITHALLAS
1. Servizz ta' avio	Lm	1. FTS
2. Servizz ta' awto	Lm	2. ETP
3. Prodotti ta' avio	Lm	3. Taxxa totali
4. Prodotti ta' awto	Lm	
5. Prodotti ta' awto	Lm	
6. Totali ta' bejgħ	Lm	

XIRI ta' PRODOTTI	VALUR	REFUNDS MITLUBA	AMMONT
10. Lokali	Lm	13. ETP ta' 5%	
11. Importati	Lm	14. Refund ta' 10%, 12%, eħw.	
12. Kapitali	Lm	15. Total ta' Taxxa mitluba	

TAXXA LI TITHALLAS LID-DIPARTIMENT		TAXXA LI TITHALLAS MID-DIPARTIMENT	
16. Kavosa 9 - Kavosa 15	Lm	17. Kavosa 15 - Kavosa 9	Lm

Jekk ser tbigħat xi flus immarka din li-kavosa.

Li-nies jista' jgħid f' kull bank kif indikat isfel.

DIKJARAZZJONI	
Jiena, _____ (Jsem sħib b' ITTIW KJAFI)	
niddikjara li d-dettalji u l-informazzjoni kollha huma korretti u sħaħ.	
Firma: _____	Tel: _____
Kariga: _____	Data: / /

SLIP TAL-ILAS		Dan id-dokument jista' jgħid bħala riċevuta valida jekk li-nies sar bi flus (cash) jew u b' ċekk idċertifikat validu mill-Bank.		Karti...	Lm20 ...		
Ammont fi kliem				Lm10 ...			
Nru. ta' Ċekk		Isem il-Bank		Lm 5 ...			
Idkreditat id-Dipartiment tat-Taxxa tad-Dwana u tas-Sisa (Centre Point Building, Ta' Paris Road, B'Kara BKR 13)				Lm 2 ...			
Isem:				Muniti ...			
Numru:				Total			
Mid-data:				Ċekkijiet Lokali...			
1 - Kopja tad-Dipartiment				Total ta' Kreditu Lm			



CUSTOMS AND EXCISE TAX DEPARTMENT

Centre Point Building, Ta' Paris Road, Birkirkara BKR 13
Tel: 499330

(Ministry of Finance and Commerce)

TAX RETURN

In terms of Section 31 of
the Customs and Excise
Tax Act, 1997

PERIOD DATES		Registration No.
Starting Date:	Ending Date:	Return Due by Date:

SALES		VALUE		TAX to be REMITTED	
1	Wholesale Sales	Lm	c	7	Excise
2	Retail Sales	Lm	c		
3	Exported Products	Lm	c	8	Excise
4	Imported Products	Lm	c		
5	Exported Products	Lm	c		
6	Total Sales	Lm	c	9	Total

PURCHASES of GOODS		VALUE		REFUND CLAIMS		AMOUNT	
10	Total	Lm	c	13	Excise	Lm	c
11	Imported	Lm	c	14	Excise	Lm	c
12	Exported	Lm	c	15	Total	Lm	c

TAX PAYABLE		AMOUNT		TAX CREDITABLE		AMOUNT	
16	Total	Lm	c	17	Total	Lm	c

If payment is being enclosed herewith tick this box.

Payment may also be made at any bank on the slip below

DECLARATION	
I, _____ (Full name in BLOCK LETTERS)	
declare that all the entered details and information are correct and complete.	
Tel: _____	
Signature: _____	Designation: _____ Date: / /

PAYMENT SLIP		This document may be considered as a valid receipt if payment has been made in cash or if paid-in cheques have been cleared by the Bank.		Notes ... Lm20 ...		
		Amount in words		Lm10 ...		
				Lm 5 ...		
Cheque No. _____ Bank _____		Total Cash		Lm 2 ...		
CREDIT Customs and Excise Tax Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13)		Total Credit Lm		Coin ...		

Name:

No:

Period Starting Date:

2 - Taxpayer's Copy

No :

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

BANK'S COPY

PAYMENT SLIP		This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.		Notes... Lm20 ...			
		Amount in words		Lm10 ...			
Cheque No. _____		Bank _____		Lm 5 ...			
				Lm 2 ...			
				Coin			
				Total Cash			
				Local Cheques ...			
				Total Credit Lm			
CREDIT Customs and Excise Tax Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13)							
Name: _____							
No: _____ Period Starting Date: _____							
3 - Bank's Copy						No.:	

CMT Form 001/87