

L.N. 296 of 2011

**INCOME TAX MANAGEMENT ACT
(CAP. 372)**

Income Tax (Form of Returns) (Amendment) Rules, 2011

IN exercise of the powers conferred by article 58 of the Income Tax Management Act, the Minister of Finance, the Economy and Investment has made the following rules:

1. (1) The title of these rules is the Income Tax (Form of Returns) (Amendment) Rules, 2011, and these rules shall be read and construed as one with the Income Tax (Form of Returns) Rules, hereinafter referred to as "the principal rules".

Citation and applicability.
S.L. 372.05

(2) These rules shall apply with respect to returns submitted for the year of assessment 2011 and subsequent years of assessment.

2. Rule 2 of the principal rules shall be amended as follows:

Amends rule 2 of the principal rules.

(a) the present provision shall be renumbered as sub-rule (1) and the words "shall be according to Form T.A. 1 in Schedules A, B and C." shall be substituted by the words "shall be made on the form contained in Schedule A."; and

(b) immediately after sub-rule (1), as renumbered, there shall be added the following new sub-rule:

"(2) Any item on the form contained in Schedule A requiring an attachment to be filled in shall be made on such form as the Commissioner may require."

3. In rule 3 of the principal rules, for the words "shall fill in and deliver to the Commissioner the form prescribed in Schedule D" there shall be substituted the words "shall fill in and deliver such form as the Commissioner may require".

Amends rule 3 of the principal rules.

4. In rule 4 of the principal rules, for the words "shall fill in the form prescribed in Schedule E" there shall be substituted the words "shall fill in such form as the Commissioner may require".

Amends rule 4 of the principal rules.

5. Rule 5 of the principal rules shall be deleted.

Deletes rule 5 of the principal rules.

Substitutes and
deletes
Schedules in the
principal rules.

6. Schedules A to J to the principal rules shall be deleted and substituted by the following Schedule:

"Schedule A

(Rule 2)

TR

Inland Revenue - Malta

See the Department's Data Protection Policy in the booklet accompanying this form.

Income Tax Return and Self Assessment

for the Year ended 31st December ____ (Year of Assessment ____)

Personal Details

Complete only if printed information is missing or incorrect

ID No/Ref No.

Title

Surname

Name

House No./Name

Street

Locality

Postcode

Country

Telephone No.

Date of Birth

Social Security No.

Spouse Name & Surname

Date of Marriage

Spouse LD, No/Ref, No.

Tax Status

Your current status known to the department

If your status has changed tick the appropriate box

Date of change

☐ Single

☐ Married and living together

☐ Separated

☐ Widow

☐ Single parent

Residency Status

Q.1. Were you a resident of Malta for Income Tax purposes? (If no, answer Question 2)

Tick as appropriate

☐ No

☐ Yes

From

Q.2. If you answered NO to Question 1, did you reside in Malta at any time?

☐ No

☐ Yes

To

To be filled in by Expatriates only

Please tick the adjacent box if during ____ you

☐ Were a resident with extension of stay in Malta

☐ Benefited under the Business Promotion Act or the Malta Freeport Act or the Malta Financial Services Authority Act

☐ Were in receipt of net-of-tax emoluments

☐ Were a returned migrant

☐ Were a permanent resident

Language Choice

Indicate your language preference for next year's tax return

Tick as appropriate

☐ Maltese

☐ English

Declaration

I/We declare that:

- (1) this return is true and correct;
- (2) it includes a self assessment of all items of income and capital gains which are to be declared and allowable deductions; and
- (3) the necessary documents are attached and, if required, I/we can produce receipts and other records to substantiate the information included in this return.

Name in full of the person completing this return

Signature

Note: If you are completing this return on behalf of the taxpayer who is required to submit this return and self assessment you are to insert your full name, ID number and the capacity in which you are signing the return in the above box. Make sure you sign and date the return.

Spouse's Name in full

Signature

Note: If this return and self assessment is for a married couple and this declaration is not signed by the spouse, the return and self assessment shall be presumed nonetheless to have been made with the consent of both spouses. Both spouses are jointly and severally responsible for the performance of all obligations under the Income Tax Acts.

Date of Declaration

You are hereby required to give, on the pages of this form, a true and correct declaration of your income and capital gains (and, if you are married, that of your spouse) and include a self assessment for the basis year ended 31st December ____ . This form is to be completed and forwarded so as to reach the Inland Revenue Department by 30th June ____ . The form, duly filled in and signed by you together with all supporting documents, and any tax underpaid for the basis year ____ will be considered as the return and self assessment which you are required to submit in terms of the Income Tax Acts. Please refer to the instruction booklet to help you fill your tax return and self assessment in a correct and complete way.

This income tax return and self assessment is to reach the Inland Revenue by 30th June, ____ .

Commissioner of Inland Revenue

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Other Information**Non-Residents***Please tick the adjacent box if*

You are a non-resident declaring dividends distributed by a company resident in Malta which stand to be taxed at a lower rate in terms of a Double Taxation Treaty.

☐**TCU Agreement**

Any of your income declared under section 2 below is the subject of an agreement with the Tax Compliance Unit.

☐**Fill in the amount agreed with the TCU in Box 2a (if Self) or 2f (if Spouse), and fill in the actual net profit in the space provided here.**

You are still required to file with this return a profit and loss account showing how you arrived at the actual profit (See booklet for further details).

Professional Advice

You are attaching with this return the original written advice of a tax professional in terms of the Schedule to the Income Tax Act.

☐**Fill in the name & surname of the tax professional in the box below****Emolument and Business Income****Self****1 Employment or Office**

	PE Number	Gross Emoluments
1st Source		1a
2nd Source		1b
3rd Source (or more)		1c
Directors' Fees (Self)		1d
Directors' Fees (Spouse)		1e

2 Trade, Business, Profession etc

	VAT No.	Tick if carried out in partnership	Net Profit
1st Source		☐	2a
2nd Source		☐	2b
3rd Source (or more)		☐	2c
Sale of Agriculture Produce (Attach RA1)		☐	2d
Income from Student Housing (Attach RA6)		☐	2e

3 Pensions and Social Security Benefits

	Reference No.	Gross Pension
Social Security Pension	732913	3a
Treasury	952449	3b
Other Local		3c
Overseas		3d
Social Security Benefits		3e

*(Refer to instruction booklet)***4 Overseas Employment** Tick if you satisfy the conditions for overseas employment and wish to have this income taxed at 15% (See booklet for further details)☐ Self☐ Spouse

PE Number	Gross Emoluments
	4a

(Refer to instruction booklet)

5 Sub Total	5a
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*(add boxes 1a to 4a)***6 Allowable Deductions***(In respect of income included at steps 1 and 4 only)*

7 Exemptions	7a
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*(In respect of income declared under steps 1 to 3 only)**(Please refer to instruction booklet)*

8 Total Emolument & Business Income	8a
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*(box 5a less boxes 6a & 7a)**Box 8a (and also box 8b for married couples) must be completed. Where there is nothing to report insert "0".***Spouse**

	PE Number	Gross Emoluments
		1f
		1g
		1h

	VAT No.	Tick if carried out in partnership	Net Profit
		☐	2f
		☐	2g
		☐	2h
		☐	2i
		☐	2j

	Reference No.	Gross Pension
		3f
		3g
		3h
		3i
		3j

PE Number	Gross Emoluments
	4b

5b

(add boxes 1f to 4b)

6b

7b

8b

(box 5b less boxes 6b & 7b)



Clip here all supporting documents (including Profit and Loss Account and FS3)

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Investment, Capital Gains and Other Income

		€
9 Local Investment Income	Local Dividends (Gross)	9a
	Local Interest (Gross)	9b
10 Foreign Investment Income	Foreign Dividends (Gross)	10a
	Foreign Interest (Gross)	10b
11 Rental Income	Rents (Receivable) (Gross)	11a
	Ground Rents (Receivable)	11b
12 Capital Gains Income		12
13 Income received in respect of alimony		13
14 Other Income not included elsewhere in this tax return		14
15 Total		15

(add boxes 9a to 14)

Deductions

16 Rental Deductions		16a
Ground Rents (Payable)		16b
20% Deduction (on rental income declared in 11a above less relative ground rent)		17
17 Interest Payable on Capital Employed in Acquiring Income		18
Please state against which source of income you are claiming this interest Box No.		
18 Alimony Payments (Refer to instruction booklet) (Insert LD. No. of estranged spouse) LD.		19
19 Deduction for Fees Paid (Refer to instruction booklet)		19a
School Fees paid to private independent schools (attach certificate/s)		19b
Fees paid for the services of a facilitator (attach RA3 form)		19c
Fees paid for child-care services (attach certificate/s)		19d
Fees paid for approved sports activities (attach certificate/s)		19e
Fees paid for residence in private homes for the elderly (attach certificate/s)		19f
Fees paid for tertiary education (attach RA14 form)		20
20 Other Allowable Deductions not included elsewhere in this tax return		21
Please state against which source of income you are claiming these deductions Box No.		22
21 Trading losses brought forward VAT No.		23
22 Total		
23 Deduct box 22 from box 15		
Box 23 must be completed. Where there is nothing to report insert "0".		

(add boxes 16a to 21)

Tax Computation*This section MUST be completed*

	Single Person		Married Persons or Single Parents					
			(Separate Computation)		(Joint Computation or Single Parent)			
			Self	Spouse	Self and Spouse			
24 Chargeable Income	24a	€	24b	€	24c	€	24d	€
		(add boxes 8a and 23)		(copy box 8a)		(copy box 8b)		(add boxes 8a, 8b and 23)
			24e	€	24f	€		
			(Copy box 23 and enter the amount in 24e if box 24b is higher than or equal to box 24c. Enter the amount in box 24f if 24c is higher than 24b.)					
25 Total Chargeable Income	25a	€	25b	€	25c	€	25d	€
		(copy box 24a)		(add boxes 24b and 24e)		(add boxes 24c and 24f)		(copy box 24d)
26 Tax on Chargeable Income	26a	€	26b	€	26c	€	26d	€

Details of any Underpaid Tax should be filled on the Payment Slip overleaf and remitted together with a Cheque payable to the Commissioner, Inland Revenue in the enclosed yellow self-addressed envelope.

Alternatively you can pay online at www.ird.gov.mt or by using HSBC Bank Malta plc's Internet Banking Services or the BOV 24x7 Services of Bank of Valletta plc, quoting the Payment Reference Number found overleaf.

Payments should reach the Department by the 30th June ____ failing which interest at the rate of 0.75% per month will be charged.

This section MUST be completed**27 Total Tax On Chargeable Income**

If your tax status is "single" copy amount in box 26a
 If your tax status is "married" enter the LOWER of: the total of boxes 26b & 26c, OR the amount in box 26d.
 If your tax status is "single parent" copy amount in box 26d

27 €

Tax Credits**28 Women Returning to Employment Credit** (Attach RA4 or RA7 or RA9)

28

29 Sale of Agricultural Produce (Attach RA1)

29

30 Other Tax Credits Please indicate Act

30

31 Total Tax Credits

31

(add boxes 28 to 30)

32 Tax due after deducting Tax Credits

32

(deduct box 31 from 27)

Relief of Double Taxation**33 Relief of Double Taxation** (Refer to instruction booklet)

33

34 Tax due after relief of double taxation

34

(deduct box 33 from 32)

Tax Payments**35 FSS Tax Deductions**

Self - as per Statement of Earnings (FS3)

Spouse - as per Statement of Earnings (FS3)

PE No.

€

35a

35b

35c

35d

35e

35f

36 Provisional Tax Payments (Refer to instruction booklet)

36

37 Provisional Tax Paid on Capital Gains

37

38 Tax at Source on Local Dividends (where income is included at box 9a)

38

39 Tax at Source on Sale of Agricultural Produce (Copy amount from box 21 of the RA1)

39

40 Other Tax Payments Please indicate type of payment

40

41 Total Tax Payments

Box 41 must be completed. Where there is nothing to report insert "0".

Total

41

(add boxes 35a to 40)

Tax Underpaid or Overpaid**This section MUST be completed****42a Tax Underpaid**

If box 34 is higher than box 41 then enter the difference in box 42a

42a €

42b Tax Overpaid

If box 34 is lower than box 41 then enter the difference in box 42b

42b €

You must pay any amount in box 42a by not later than 30th June .**TR - Payment Slip****To be Paid By: 30TH JUNE,**

(Copy box 42a)

ID. Ref No.

Name of Bank

Amount Due

€

Name

Account No.

Amount Enclosed

€

Y.o.A.

Cheque No.

Note: Cheques are to be made payable to "Commissioner of Inland Revenue".
 Kindly quote your ID No. on the back of the cheque

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