

L.N. 128 of 2016**VALUE ADDED TAX ACT
(CAP. 406)****Value Added Tax (Forms) (Amendment) Regulations, 2016**

BY VIRTUE of the powers conferred by articles 28(1) and 75 of the Value Added Tax Act, the Minister for Finance has made the following regulations:-

Citation and
commencement.

S.L. 406.09

1. (1) The title of these regulations is the Value Added Tax (Forms) (Amendment) Regulations, 2016, and these regulations shall be read and construed as one with the Value Added Tax (Forms) Regulations, hereinafter in these regulations referred to as "the principal regulations".

(2) These regulations shall come into force on the 1st May, 2016.

Re-numbering
of regulation 8
of the principal
regulations.

2. Regulation 8 of the principal regulations shall be re-numbered as regulation 9.

Adds new
regulation to the
principal
regulations.

3. Immediately after regulation 7 of the principal regulations there shall be added the following new regulation:

"Correction
Form.

8. (1) The form to be presented for a correction in terms of article 28(1) of the Act shall be that set out in the Ninth Schedule.

(2) A correction in terms of article 28(1) of the Act shall be subject to the following conditions:

(a) the Commissioner for Revenue shall not accept a request for a correction unless this is made on the form prescribed for this purpose;

(b) an applicant shall:

(i) fill in all the boxes in Part 1 of the form (*Details of Registered Persons and Tax Return*);

(ii) for part 2 (*Correction*), complete only those boxes affected by the correction;

(iii) sign and complete part 3 (*Declaration*);

(c) a correction of an amount which has been assessed or for which a provisional assessment has been issued or which is subject to an appeal shall not be accepted;

(d) where it results that the Commissioner for Revenue does not agree with a correction made, the applicant may be subject to an assessment in terms of the Act;

(e) administrative penalties and interests are applicable in terms of the Act."

4. Immediately after the Eighth Schedule to the principal regulations there shall be added the following new schedule:

Adds a new Schedule to the principal regulations.

"NINTH SCHEDULE (Regulation 8)



DEPARTMENT OF VALUE ADDED TAX
Centre Point Building, Ta' Paris Road, Birkirkara
Tel. 21499330/4 E-mail: vat@gov.mt
Website: http://www.vat.gov.mt

see notes at the back

Tax Return Correction Form
in terms of Article 28(1) of the VAT
Act, Cap.406

Part 1 - Details of Registered Person and Tax Return

VAT Registration Number:	
Name of Registered Person:	
Address:	

Period start date:	
Period end date:	

Part 2 - Correction		Amount Shown in Tax Return €	Correct Amount €	Amount Shown in Tax Return €	Correct Amount €
Exempt IC Supplies of Goods and Supplies of Services where customer is liable for the tax	1				NIL
Supplies of Goods and Services where Place of Supply is outside Malta - EU and non-EU	2				NIL
IC Acquisitions of Goods and Services received from other EU Member States	3			6	
Goods and Services Received where Place of Supply is Malta other than those reported in Box 3	4			7	
IC Acquisitions of Goods for re-sale	9			13	
Services received from EU Member States where the purchaser is liable for VAT	9A			13A	
IC Acquisitions of Capital Goods	10			14	
Goods and Services Received where Place of Supply is Malta	11			15	
Taxable Goods/Services @18%	18			23	
Taxable Services @7%	18A			23A	
Taxable Goods/Services @5%	19			24	
Exempt with Credit/Exports	20				NIL
Exempt without Credit	21				NIL
Taxable Purchases for re-sale @18%	27			34	
Taxable Purchases for re-sale @5%	28			35	
Exempt Purchases for re-sale	29				NIL
Capital Goods	30			36	
Services & Overheads @ 18%	31			37	
Services & Overheads @ 7%	31A			37A	
Services & Overheads @ 5%	32			38	
Adjustment in favour of VAT Department				40	
Adjustment in favour of Registered person				41	

Part 3 - Declaration

Reason for requesting a correction :

I, _____ (Full name in BLOCK LETTERS) declare that this Adjustment Form is being furnished for the purposes of section 28(1) of the VAT Act, (Cap.406). I understand that this form is to be read and construed as one with the respective VAT return. Together they contain a true and correct statement of the amount to be declared in the relevant tax period. The VAT computation for the respective period is to be adjusted according to the information contained in this form.	I.D./Passport No.: _____ Email: _____ Tel. Number: _____ Date: _____
Signed: _____ Designation: _____	

