

SUBSIDIARY LEGISLATION 406.14

VALUE ADDED TAX (RECAPITULATIVE STATEMENT OF INTRA-COMMUNITY TRANSACTIONS) REGULATIONS

1st January, 2010

LEGAL NOTICE 363 of 2009, as amended by Legal Notices 249 of 2019 and 352 of 2024.

1. (1) The title of these regulations is the Value Added Tax (Recapitulative Statement of Intra-Community Transactions) Regulations.

Citation.

(2) These regulations bring into force the provisions of Council Directive 2008/117/EC of 16 December 2008 amending Council Directive 2006/112/EC.

2. Terms used in these regulations shall, unless the context otherwise requires, have the meaning assigned to them in the Value Added Tax Act, hereinafter referred to as "the Act".

Interpretation.

3. (1) The recapitulative statement required to be made in accordance with article 30(2) of the Act shall be drawn up for each calendar month and shall be furnished to the Commissioner in the manner determined in regulation 5 by not later than the fifteenth day of the month following the relative calendar month.

Recapitulative statements.
Amended by:
L.N. 249 of 2019.
Substituted by:
L.N. 352 of 2024.

(2)(a) Notwithstanding sub-regulation (1), taxable persons may submit a recapitulative statement for each calendar quarter by not later than the fifteenth day of the month following the end of the quarter, where the total quarterly amount, excluding VAT, of the supplies of goods as referred to in article 30(2) of the Act does not exceed either in respect of the quarter concerned or in respect of any of the previous four quarters the sum of fifty thousand euro (€50,000).

(b) The option provided above shall cease to be applicable after the end of the month during which the total value, excluding VAT, of supplies of goods referred to in articles 30(2)(a) and 30(2)(b) of the Act, exceeds in respect of the current quarter, the sum of fifty thousand euro (€50,000). In this case, a recapitulative statement shall be drawn up for any month which may have elapsed since the beginning of the quarter by not later than the fifteenth day of the month following the last month in the period for which the statement is made.

(3) Notwithstanding sub-regulation (1), taxable persons who make supplies of services referred to in article 30(2)(c) of the Act, may submit a recapitulative statement for each calendar quarter by not later than the fifteenth day of the month following the end of the quarter:

Provided that, where a taxable person makes supplies of both goods and services as referred to in article 30(2) of the Act, the provisions of sub-regulations (1) and (2) shall apply.

(4) Every taxable person shall also submit information about the VAT identification number of the taxable persons for whom goods, dispatched or transported under call-off stock arrangements in accordance with the conditions determined in item 17A of the Second Schedule to the Act are intended, and about any change in the submitted information.

Matters to be included in the recapitulative statement.
*Substituted by:
L.N. 352 of 2024.*

4. (1) The recapitulative statement shall contain the following information:

(a) the VAT identification number of the taxable person under which a supply of goods referred to in articles 30(3)(a) and 30(3)(b) of the Act or a supply of services referred to in article 30(3)(c) of the Act was carried out;

(b) the VAT identification number of the person acquiring the goods or receiving the services in a Member State other than Malta under which the goods or services were supplied to him;

(c) the VAT identification number of the taxable person in Malta under which he has carried out a transfer of goods as referred to in item 3(4) of Part One of the Fifth Schedule to the Act and the number by means of which he is identified in the Member State in which the dispatch or transport ended;

(d) for each person who acquired goods or received services, the total value of the supplies of goods and the total value of the supplies of services carried out by the taxable person;

(e) in respect of supplies of goods consisting in transfers to another Member State in accordance with paragraph (c), the total value of the supplies determined in accordance with item 6(1) of the Seventh Schedule to the Act; and

(f) the amounts of adjustments made in terms of the Seventh Schedule to the Act.

(2)(a) The value referred to in sub-regulation (1)(d) shall be declared for the period of submission in accordance with regulation 3 during which VAT became chargeable.

(b) The amounts referred to in sub-regulation (1)(f) shall be declared for the period of submission established in accordance with regulation 3 during which the person acquiring the goods was notified of the adjustment.

Submission by electronic means.
*Substituted by:
L.N. 352 of 2024.*

5. The recapitulative statement required to be made in accordance with regulation 3 shall be submitted electronically through the established web portal designated by the Commissioner for this purpose and shall contain the information requested therein.

6. (1) Any person who being required to furnish a recapitulative statement in accordance with regulation 3 does not furnish such statement within the time limit set out in the said regulation shall be liable to an administrative penalty in accordance with article 38(2) of the Act.

Administrative
penalty and
offence for non-
submission.
Substituted by:
L.N. 352 of 2024.

(2) Any failure to furnish a recapitulative statement constitutes an offence in accordance with article 76(c) of the Act.

FIRST SCHEDULE

Repealed by Legal Notice 352 of 2024.
