

Information Note on the Application of a VAT Number by Parents or Guardians on behalf of Minors

Date: 12th January 2026

Purpose and Background

Article 66 of the VAT Act outlines situations in which a person acts as a representative for another. Act IX.2025.71 expanded the definition of a representative to include any parent or guardian of a minor, who is now deemed to act as the minor's representative. As a result, minors are now entitled to apply for a VAT number in their own name, provided that a parent or guardian is designated as their representative in accordance with Article 66 of the VAT Act.

This information note serves to clarify the practical application of this legislative change.

Interpretation & Practical Application

In accordance with the Civil and Commercial Code, any individual who has not yet reached the age of 18 is considered a minor and remains under parental authority. In order for a minor to apply for a VAT number with the consent of their appointed representative, the following must be followed;

- 1) Follow this link: <https://mtca.gov.mt/1/top-level-menu-bar/eservices/vat/other-applicants> to register under option 3.
- 2) Filling in the VAT application form;
 - Full Name of Applicant – here the minor must input his/her full name.
 - All other details for this section and other sections must be filled out using the Minor's details.
- 3) A representative appointment declaration must be signed and attached together with the application.

Disclaimers:

N.B. This Information Note is not intended to provide an exhaustive description of the instrument nor a substitute or legislative supplement to it. This Information Note does not purport to be an authoritative ruling on the interpretation of the legislation. As such, this information note shall not prejudice in any way any of the powers of the CfTC in terms of the VAT Act.