

# **Tax Invoices and Fiscal Receipts – Frequently Asked Questions [FAQs]**

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## Should I issue a tax invoice or a fiscal receipt?

When to issue a <a href="#">Tax Invoice</a>	When to issue a <a href="#">Fiscal Receipt</a>
✓ Supplier registered under article 10 <a href="#">VAT Act</a>	✓ Supplier registered under article 10 or article 11 <a href="#">VAT Act</a>
✓ Customer identifies himself with a valid VAT number which can be validated here:  <a href="https://ec.europa.eu/taxation_customs/vies/#/vat-validation">https://ec.europa.eu/taxation_customs/vies/#/vat-validation</a>	✓ Tax Invoice not required to be issued
✓ Supply is not an <a href="#">exempt without credit</a> supply	✓ Supply is not an <a href="#">exempt without credit</a> supply

## Tax Invoices

Article 50 and the 12th Schedule of the VAT Act contain the legislative provisions relevant for the issuance of tax invoices. This section provides a summary of these provisions, highlighting key aspects and their implications. Nevertheless, reference to VAT legislation is appropriate in all cases.

### **When should a tax invoice be issued?**

Every person registered under article 10 who makes a supply, other than an [exempt without credit](#) supply, to another person who identifies himself for the purpose of that supply by means of a valid VAT identification number shall issue an invoice for the supply concerned.

A person may confirm whether a VAT number quoted by a customer is a valid VAT identification number or not by checking it on the following official website of the European Commission:

[https://ec.europa.eu/taxation\\_customs/vies/#/vat-validation](https://ec.europa.eu/taxation_customs/vies/#/vat-validation)

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If the VAT number provided cannot be validated on this website, a tax invoice should not be issued. A fiscal receipt should be issued instead.

It may be worth keeping in view that, when registered as a 'small enterprise' under article 11, the VAT number issued under that registration type is not a valid VAT identification number but merely a VAT registration number. Accordingly, any supply made by or to a person registered under article 11, other than [exempt without credit](#) supply, must be covered by a [fiscal receipt](#) and **never a tax invoice**.

A tax invoice shall be issued by not later than the 15<sup>th</sup> day of the month following that in which the chargeable event occurs [determined by making reference to the Fourth Schedule to the [VAT Act](#)] or the date on which a payment is received, whichever is the earlier.

## Contents of a tax invoice

A tax invoice shall contain the following particulars:

- the date of issue;
- a sequential number, based on one or more series, which uniquely identifies the invoice;
- the name and address of the supplier and the Value Added Tax identification number under which he made the supply;
- the name and address of the person to whom the supply is made and the Value Added Tax identification number under which the customer acquired the goods or services supplied to him;
- the quantity and nature of the goods supplied or the extent and nature of the services rendered;
- the date on which the supply was made or completed or the date on which a payment on account of the supply was made insofar as that date can be determined and differs from the date of issue of the invoice;
- the taxable value per rate or exemption, the unit price exclusive of tax and any discounts or rebates if they are not included in the unit price;
- the VAT rate applied;
- the VAT amount payable, except where a special arrangement is applied under which, in accordance with this Act, such a detail is excluded;
- where the person liable for payment of VAT is a tax representative in another Member State, the VAT identification number of that tax representative, together with his full name and address;
- where the VAT becomes chargeable at the time when the payment is received in accordance with Parts One and Three of the Fourteenth Schedule, the mention "Cash accounting";
- where the customer receiving a supply issues the invoice instead of the supplier, the mention "Selfbilling";

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- where a tax invoice refers to supplies on which no tax is chargeable, it shall indicate a brief reference to the relevant provisions of this Act, or the appropriate provisions of Council Directive 2006/112/EC, or any other indication on the grounds of which no tax is chargeable, and may distinguish between:
  - i. supplies made outside Malta;
  - ii. [exempt with credit supplies](#);
  - iii. [exempt without credit supplies](#);
- where the customer is liable for the payment of the VAT, the mention "Reverse charge";
- where the margin scheme for travel agents is applied, the mention "Margin scheme - Travel agents";
- where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied, the mention "Margin scheme - Second-hand goods"; "Margin scheme - Works of art" or "Margin scheme - Collector's items and antiques" respectively;
- where the invoice is issued by a taxable person, who is not established in the Member State where the tax is due or whose establishment in that Member State does not intervene in the supply within the meaning of the proviso of article 20(2) of the Act, and who is making a supply of goods or services to a customer who is liable for payment of VAT, the taxable person may omit the details referred to in sub-paragraphs (g), (h) and (i) of this item and instead indicate, by reference to the quantity or extent of the goods or services supplied and their nature, the taxable amount of those goods or services;
- in an invoice for the intra-Community supply of a new means of transport the description of the goods supplied shall contain the particulars referred to in the definition of "new means of transport" under article 2 of the Act.

For ease of reference, [Annex 1](#) provides specimen tax invoices for ease of reference in particular cases as stipulated below.

## Simplified Invoice

Subject to the fulfilment of the conditions set out below, a simplified tax invoice may be issued in lieu of a full tax invoice. This sub-section outlines the circumstances under which a taxable person registered under article 10 may issue a simplified invoice and specifies the necessary contents of such an invoice.

### Under which conditions may a taxable person issue a Simplified Invoice?

A simplified invoice may be issued in any of the following cases:

- Where the amount of the invoice inclusive of the tax is not higher than €100; or
- Where the simplified invoice issued is a document or message that amends and refers specifically and unambiguously to the initial tax invoice.

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## Contents of a Simplified Invoice;

A Simplified invoice shall contain at least the following particulars:

- the date of issue;
- a sequential number, based on one or more series, which uniquely identifies the invoice;
- the name, address and the Value Added Tax identification number of the supplier;
- the Value Added Tax identification number of the person to whom the supply is made;
- a description sufficient to identify the goods and services supplied;
- the total amount of tax payable or the information needed to calculate it;
- where the invoice issued is a document or message treated as an invoice pursuant to item 1(2) of the Twelfth Schedule, specific and unambiguous reference to that initial invoice and the specific details which are being amended.

For ease of reference, [Annex 2](#) provides a specimen simplified tax invoice.

## Fiscal Receipts

Article 51 and the Thirteenth Schedule of the [VAT Act](#) contain the legislative provisions relevant for the issuance of fiscal receipts. This section provides a summary of these provisions, highlighting key aspects and their implications. Nevertheless, reference to VAT legislation is appropriate in all cases.

### **When should a Fiscal Receipt be issued?**

Any person who makes any supply, other than a supply in respect of which a [tax invoice](#) is required to be issued, shall provide to the person to whom the supply is made with a fiscal receipt in terms of the Thirteenth Schedule to the [VAT Act](#). A taxable person providing [exempt without credit](#) supplies [with the exception of an Article 11 registered person], does not have an obligation to provide a fiscal receipt in terms of the [VAT Act](#). Nevertheless, an Article 11 registered person **must** issue a fiscal receipt for each and every supply of goods and services taking place in Malta to both taxable persons [B2B] as well as a non-taxable persons [B2C]. For the avoidance of doubt, an Article 11 registered person is never to issue a tax invoice.

This being said, the [VAT Act](#) enables the below categories of businesses to issue one fiscal receipt at the end of the day to cover sales of supplies made during that same day:

- a) Registered persons who make supplies from a vehicle either by door-to-door delivery or to the general public in a public road, of gas, milk and milk products or bread.
- b) A registered person who makes supplies of fuel from pumps.
- c) A registered person who makes supplies of food and beverages situated in a work or study area, after authorisation had been requested and granted in writing by the Department to issue one fiscal receipt at the end of the day to cover supplies of food

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made during that day and another fiscal receipt to cover supplies of beverages made during that day.

- d) A registered person who makes supplies of bread from the bakery where that bread has been baked.

In the case of the registered person referred under c) and d) above, the MTCA, may at any time, withdraw the authorisation by means of a notice in writing.

Furthermore, persons supplying goods or services under the One Stop Shop or the Import One Stop Shop or in cases where the place of supply is not Malta, shall not be required to issue fiscal receipt in terms of the Thirteenth Schedule for such supplies of goods or services.

*Note: The fiscal receipts should be kept at the premises where the economic activity is carried out.*

## **What makes a Receipt a Fiscal Receipt?**

A fiscal receipt is considered as such when issued in one of the following situations:

- a) By means of an approved fiscal cash register in accordance with Item 13 of the Thirteenth Schedule to the [VAT Act](#). This generally applies to retailers and persons whose activities consist of the supply of food in the course of catering (e.g., restaurants and snack bars). In the event where the fiscal cash register is out-of-order, the taxable person must issue a manual fiscal receipt using the MTCA manual fiscal receipt book for each and every supply made. The registered person concerned is then obliged to ensure that his fiscal cash register is repaired within a reasonable time.
- b) On manual fiscal receipt books supplied by the MTCA.
- c) By means of a computerized or electronic system or a point of sale system, provided that prior approval has been obtained from the MTCA and the exemption number [[EXO Number](#)] issued by the MTCA is printed on the receipt, or as may be approved by the MTCA. In the event of a power failure, a registered person must issue a manual fiscal receipt from the MTCA manual fiscal receipt book for each and every supply made.
- d) On application and following approval by the MTCA, tickets of admission to a function may be approved as fiscal receipts provided that the information as required in writing by the MTCA is printed on each ticket.

Vide to [Annex 4](#) of this document for an illustrative video on Fiscal Receipts.

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# Annex 1: Specimen Tax Invoices

## Specimen Tax Invoice

[Supplier Name]  
 [Supplier Article VAT Number]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]

### TAX INVOICE

**Customer Details:**

[Customer name]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer valid VAT Identification number as validated on VIES]

**Invoice Date:** [Insert Date]  
**Invoice Number:** [insert a sequential number, based on one or more series, which uniquely identifies the invoice]

Description of Goods/ Services Provided	Unit(s)	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description of supply including in the case of goods, the nature of goods supplied and in the case of services, the extent and nature of services rendered]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT]	[Rate]	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	<b>_____</b>

**Payment Details**

Beneficiary Name: [Name of Beneficiary]  
 Beneficiary Bank: [Name of Bank]  
 IBAN Number: [IBAN]  
 Swift Code: [SWIFT]

Approved by:

\_\_\_\_\_  
 [Supplier representative name]  
 [Designation]

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## VAT Exempt Intra-community Supply - Specimen Tax Invoice

[Supplier Name]  
 [Supplier Article 10 VAT Number]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]

### TAX INVOICE

**Customer Details:**

[Customer name]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer valid VAT Identification number as validated on VIES]

**Invoice Date:** [Insert Date]  
**Invoice Number:** [insert a sequential number, based on one or more series, which uniquely identifies the invoice]

Description of Goods/ Services Provided	Unit	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description of the nature of goods supplied]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT]	0%*	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	

**\*Reverse Charge\***

\*VAT exempt Intra-community supply - Article 194 of Council Directive 2006/112/EC

Payment Details

Beneficiary Name: [Name of Beneficiary]  
 Beneficiary Bank: [Name of Bank]  
 IBAN Number: [IBAN]  
 Swift Code: [SWIFT]

Approved by:

\_\_\_\_\_  
 [Supplier representative name]  
 [Designation]

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## Supply taking place outside of Malta in accordance with Article 44 of Council Directive 2006/112/EC where the Reverse Charge Mechanism is Applied - Specimen Tax Invoice

[Supplier Name]  
 [Supplier Article 10 VAT Number]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]

### TAX INVOICE

**Customer Details:**

[Customer name]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer valid VAT Identification number as validated on VIES]

**Invoice Date:** [Insert Date]  
**Invoice Number:** [insert a sequential number, based on one or more series, which uniquely identifies the invoice]

Description of Goods/ Services Provided	Unit	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description of the nature of goods supplied]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT]	0%*	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	

**\*Reverse Charge\***

*\*Supply taking place outside of Malta in terms of Article 44 of Council Directive 2006/112/EC*

Payment Details

Beneficiary Name: [Name of Beneficiary]  
 Beneficiary Bank: [Name of Bank]  
 IBAN Number: [IBAN]  
 Swift Code: [SWIFT]

Approved by:

\_\_\_\_\_  
 [Supplier representative name]  
 [Designation]

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## Cash Accounting - Specimen Tax Invoice

[Supplier Name]

[Supplier Article 10 VAT Number]

[Supplier address]

[Supplier address]

[Supplier address]

[Supplier address]

### TAX INVOICE

**Customer Details:**

[Customer name]

[Customer address]

[Customer address]

[Customer address]

[Customer address]

[Customer valid VAT Identification number as validated on VIES]

**Invoice Date:** [Insert Date]

**Invoice Number:** [insert a sequential number, based on one or more series, which uniquely identifies the invoice]

Description of Goods/ Services Provided	Unit	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description of the supply]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT ]	18%	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	

*\*Cash accounting - VAT chargeable at the time when payment is received.*

*Kindly note that the VAT included in this invoice cannot be claimed until this invoice has been paid.*

**Payment Details**

Beneficiary Name: [Name of Beneficiary]

Beneficiary Bank: [Name of Bank]

IBAN Number: [IBAN]

Swift Code: [SWIFT]

Approved by:

\_\_\_\_\_  
[Supplier representative name]

[Designation]

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## Annex 2: Specimen Simplified Invoice

[Supplier Name]

[Supplier Article 10 VAT Number]

[Supplier address]

[Supplier address]

[Supplier address]

[Supplier address]

### TAX INVOICE

**Customer Details:**

[Customer valid VAT Identification number as validated on VIES]

**Invoice Date:** [Insert Date]

**Invoice Number:** [insert a sequential number, based on one or more series, which uniquely identifies the invoice]

Description of Goods/ Services Provided	Unit(s)	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description sufficient to identify the goods and services supplied]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT]	[Rate]	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	

Payment Details

Beneficiary Name: [Name of Beneficiary]

Beneficiary Bank: [Name of Bank]

IBAN Number: [IBAN]

Swift Code: [SWIFT]

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## Annex 3: Specimen Credit Note

[Supplier Name]  
 [Supplier Article 10 VAT Number]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]  
 [Supplier address]

### CREDIT NOTE

**Customer Details:**

[Customer name]  
 [Customer address]  
 [Customer address]  
 [Customer address]  
 [Customer address]

**Credit Note Date:** [Insert Date]  
**Credit Note Number** [insert a sequential number, based on one or more series, which uniquely identifies the Credit Note]  
**Correcting Invoice Number** [Insert the Invoice Number of Invoice being corrected]

[Customer valid VAT Identification number as validated on VIES]

Description of Goods/ Services Provided	Unit(s)	Amount (€) Exclusive of VAT	VAT Rate	Amount (€) Inclusive of VAT
[Description of the Correction and reason for this Credit Note]	[Unit, E.g., quantity of goods or quantity of hours]	[Taxable Value of Supply exclusive of VAT]	[Rate]	[Taxable Value + VAT]
			Sub-total	
			Discount/Rebate	
			VAT Payable	
			<b>TOTAL</b>	<b>_____</b>

Payment Details

Beneficiary Name: [Name of Beneficiary]  
 Beneficiary Bank: [Name of Bank]  
 IBAN Number: [IBAN]  
 Swift Code: [SWIFT]

Approved by:

\_\_\_\_\_  
 [Supplier representative name]  
 [Designation]

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## Annex 4: Fiscal Receipt Video



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