TAX & CUSTOMS ADMINISTRATION

MALTA

Guidelines on Issuing a Fiscal Receipt using a Fiscal Cash Register as an Article 11 Exempt SME

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Purpose and Background

The purpose of this document is for the Commissioner for Tax and Customs ('CfTC') to provide guidance, in conformity with article 75(2) of the VAT Act (Chapter 406, Laws of Malta), on the interpretation and application of sub-items 13(2)(a)(i) and 13(2)(a)(iv) of the Thirteenth Schedule to the VAT Act for supplies made by taxable person registered under article 11.

By way of background, supplies made by a person registered, and entitled to be so registered, in accordance with article 11, shall be treated as exempt without credit[1]. This means that no VAT is charged on the value of the supply. On the other hand, that taxable person would not be entitled to recover input VAT incurred on purchases/acquisitions/importations.

Nonetheless, a person registered under article 11 must issue a fiscal receipt in respect of all supplies of goods and services made in Malta[2] (both to taxable persons (B2B) and non-taxable persons (B2C)). The only instance where a person registered under article 11 is not required to issue a fiscal receipt would be in the case where that person makes a supply which is exempt without credit in accordance with Part Two of the Fifth Schedule to the VAT Act, other than supplies falling within sub-item 16(1) thereof[3].

Fiscal receipts may be issued by means of an approved fiscal cash register[4], amongst other approved methods.

Item 13(2)(a)(iv) of the Thirteenth Schedule to the VAT Act mandates that the issuance of an itemised receipt should indicate whether each item supplied is taxable or exempt. Government Gazette 4394 further provides that an itemized receipt should indicate whether the supply is taxable at a full rate (typically indicated by use of the letter "F"), reduced rate (typically indicated by use of the letter "R") or Zero Rate (typically indicated by use of the letter "E").

Interpretation

Item 13(2)(a)(iv):

Without prejudice to the provisions of Government Gazette 4394, sub-item 13(2)(a)(iv) of the Thirteenth Schedule to the VAT Act shall be interpreted as requiring that exempt without credit supplies made in accordance with sub-item 16(1) of Part Two of the Fifth Schedule to the VAT Act be identified on the fiscal receipt by means of the use of the letter "E" or the word "Exempt". Further, the fiscal receipt shall clearly indicate that no VAT is being charged and/or payable on the supply made by the article 11 registered person.

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1 Item 16(1) of Part Two of the Fifth Schedule to the VAT Act

2 Determined by making reference to the Third Schedule to the VAT Act

3 Article 51 of the VAT Act

4 In accordance with Item 13 of the Thirteenth Schedule to the VAT Act

Item 13(2)(a)(x):

Item 13(2)(a)(x) stipulates that the CfTC may require other details to be presented on the fiscal receipt. The CfTC hereby directs that a fiscal receipt issued by means of a fiscal cash register is required to include the designation “EXP” preceding the VAT registration number in the case where the supplier is registered in accordance with article 11 of the VAT Act.

Disclaimers

These guidelines shall not prejudice in any way any of the powers of the CfTC in terms of the VAT Act.

These guidelines shall replace and supersede any previously applicable guidelines on the same matter. Notwithstanding, this shall not prejudice the application of any previous guidelines prior to the date of publication of these guidelines.

The CfTC reserves the right to substitute, alter or withdraw these guidelines as necessary at any time.

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