



NOTICE

Collection of Supplementary Information (Intrastat Declarations) and Recapitulative Statements

Based on information available to the NSO and the Office of the Commissioner for Revenue pertaining to Intra-Community Acquisitions/Supplies (Arrivals/Dispatches) of goods from/to other European Union (EU) Member States during the past years, it appears that a substantial number of VAT-registered persons are not fully compliant with the requirements set out under Subsidiary Legislation 406.08, Value Added Tax (Collection of Supplementary Information - Intrastat) Regulations, for some/all of their reporting periods.

To this effect, this Office requests subject persons to provide **all** missing monthly declarations, which are to be submitted through the online Intrastat Supplementary Declaration System, available at: <https://intrastat.nso.gov.mt/>.

The provisions laid out by S.L. 406.08 stipulate that all taxable persons and non-taxable legal persons that are/were registered for Value Added Tax purposes, who trade in goods between Malta and other EU Member States, are required to submit Supplementary Declarations relating to the goods being traded. These Supplementary Declarations are to be submitted via the Intrastat system for both Intra-Community Acquisitions (Arrivals) and Supplies (Dispatches) within 10 days of the reference month.

Only taxable persons and non-taxable legal persons who acquired and/or supplied goods from and/or to another EU Member State with a value below the annual threshold of €700 are exempt from providing this information.

Any failure to fully comply with this requirement may lead to criminal prosecution in terms of Article 76(d) of the VAT Act (Chap 406, Laws of Malta). On conviction of a criminal offence pursuant to such prosecution, subject persons shall be liable to a fine (*multa*) of not less than €700 and not more than €3,500.

This Office also takes this opportunity to remind VAT-registered persons of their obligations in terms of Article 30(3) of the VAT Act with respect to the filing of a recapitulative statement for any exempt intra-Community supplies of goods and any supplies of services where the customer is liable to pay the VAT (except where that service is exempt in the Member State where that transaction takes place for VAT purposes). Recapitulative statements are to be submitted online through the CFR VAT e-services:

<https://cfr.gov.mt/en/eServices/Pages/VAT-Online-Services.aspx>

Similarly, non-compliance to the requirement to file a recapitulative statement may lead to criminal prosecution in terms of Article 76(d).



Assistance on accessing the Supplementary Declarations System, or on any other related queries, may be sought by calling the National Statistics Office's (NSO) International Trade in Goods Statistics Unit on 25997161-8 or by sending an email on intrastat@gov.mt. Regarding any other VAT or tax-related matters, the Office of the Commissioner for Revenue/Business First can also be contacted via the free phone line 153 or by e-mail on taxpayerservice.cfr@gov.mt.

Further information regarding Intrastat Declarations can be found on the NSO's website:

https://nso.gov.mt/Home/International_Trade_In_Goods_Statistics/Pages/Intrastat.aspx.

Further VAT-related information may be found on the CFR's website:

<https://cfr.gov.mt/en/Pages/Home.aspx>