

BUSINESS RE-ACTIVATION SOLE TRADERS - JANUARY 2021



OFFICE OF
THE COMMISSIONER
FOR REVENUE

Overview

The compilation of this eForm provides a single channel for individuals to re-activate and re-commence operations as self-employed as it amalgamates all forms needed by the various local authorities/agencies into one submission.

What you'll get

The applicant shall receive the necessary numbers and documentation from the following Government Department / Entities:

- VAT number – to re-activate the VAT Number with the Office of the Commissioner for Revenue in the event that the business activity is taxable;
- PE number - to re-activate or request an employer with the Commissioner for Revenue Department in the event that the activity will entail the engagement of employees during the initial stages;
- Jobsplus Number – applicants are automatically registered with Jobsplus and an employer number is provided; and
- The National Statistics Office are notified with the re-activated VAT Number.

Eligibility

Applicants must be **Sole Proprietors** holding a Maltese Citizenship with a valid Identity Card with all letters excluding 'A'; and

Sole Proprietors having a de-registered VAT Number under Article 10 (Charge and Claim VAT) & Article 11(Exempt).

All other Business Types are to re-activate their VAT Number through the existent application form by accessing the below URL:

<https://cfr.gov.mt/en/eServices/Pages/Request-for-Reactivation-of-a-VAT-Number.aspx>

VAT Numbers de-registered under Article 12 cannot be re-activated and a request for a new VAT number should be submitted by accessing the below URL:

<https://cfr.gov.mt/en/eServices/Pages/Request-for-a-New-Vat-number.aspx>

How to apply

The request for re-activation will be processed in real time and the applicant will be provided with a confirmation email of the re-activation.

How to apply:

1. The applicant may apply using his/her ID Card and Document Number which is found at the back of the card **OR**
2. The applicant may apply through the use of his/her eID.
3. Practitioners registered with CFR can request a re-activation on behalf of a taxpayer using their eID.

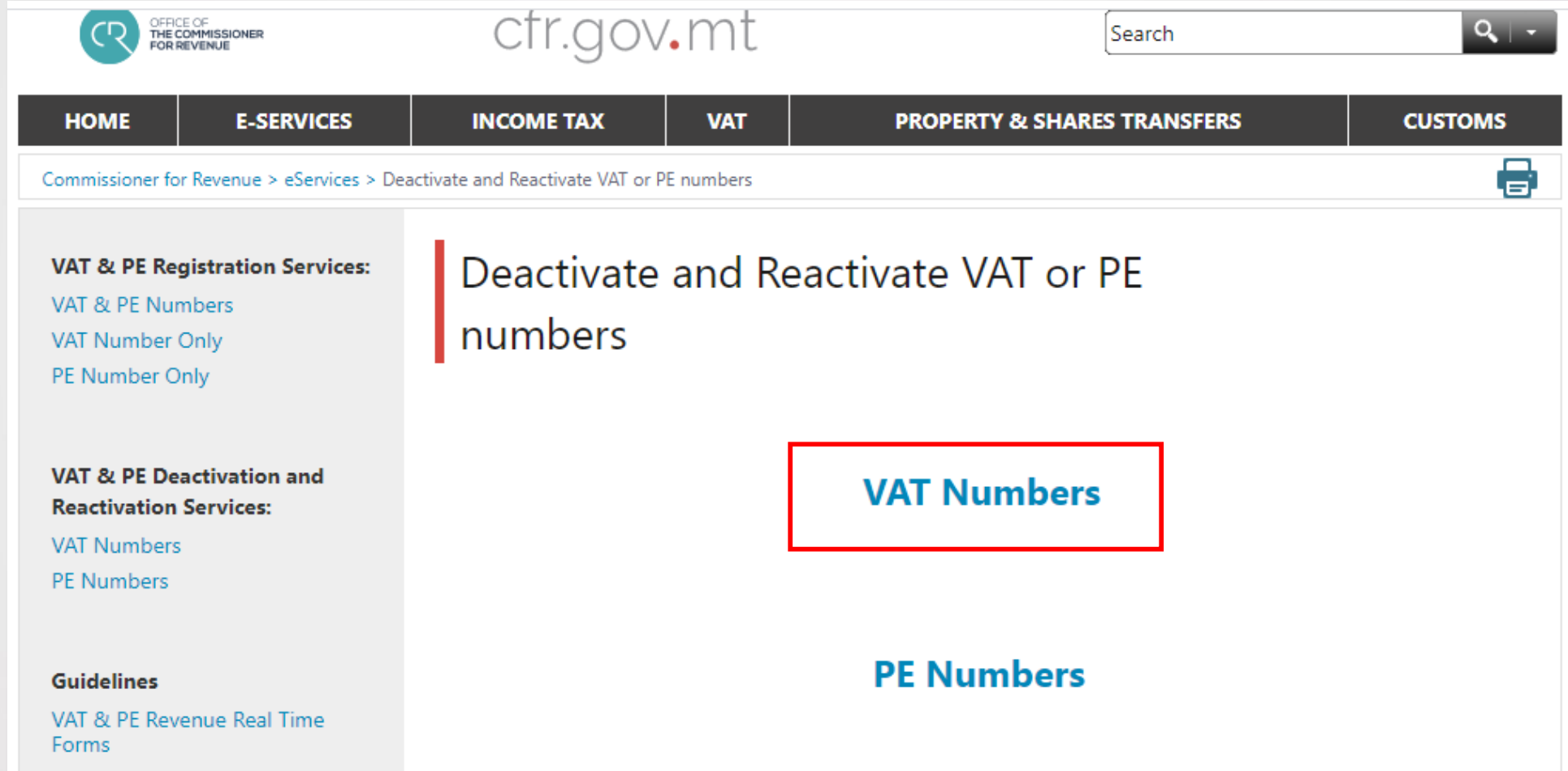
How to access the Re-activation eForm (1)

[Access cfr.gov.mt](http://cfr.gov.mt)

PERSONAL SERVICES • My Account • Online Statements	REGISTRATION for VAT and PE numbers 	USEFUL LINKS • GOV.mt • Ministry for Finance and Employment • EU Tax and Customs • Freedom of Information • Taxpayer Charter • CfR News • CfR Document Verifier
CORPORATE SERVICES (TAX PRACTITIONERS, EMPLOYERS, VAT DELEGATED) • Authorisation of Tax Representative • Income Tax Services Online • VAT Services • Access Manager • MOSS • Submit FS5 Online	DEACTIVATION AND REACTIVATION of VAT and PE numbers 	
	Submission of your VAT return and payment 7 days later. 	LEGAL & TECHNICAL • Legal & Technical Page

On the Homepage click on the **DEACTIVATION AND REACTIVATION** icon.

How to access the Re-activation eForm (2)



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Search 

HOME **E-SERVICES** **INCOME TAX** **VAT** **PROPERTY & SHARES TRANSFERS** **CUSTOMS**

Commissioner for Revenue > eServices > Deactivate and Reactivate VAT or PE numbers 

VAT & PE Registration Services:

- [VAT & PE Numbers](#)
- [VAT Number Only](#)
- [PE Number Only](#)

VAT & PE Deactivation and Reactivation Services:

- [VAT Numbers](#)
- [PE Numbers](#)

Guidelines

- [VAT & PE Revenue Real Time Forms](#)

Deactivate and Reactivate VAT or PE numbers

VAT Numbers

PE Numbers

How to access the Re-activation eForm (3)



HOME **E-SERVICES** **INCOME TAX** **VAT** **PROPERTY & SHARES TRANSFERS** **CUSTOMS**

Commissioner for Revenue > eServices > Deactivate and Reactivate VAT Numbers

VAT & PE Registration Services:
VAT & PE Numbers
VAT Number Only
PE Number Only

VAT & PE Deactivation and Reactivation Services:
VAT Numbers
PE Numbers

Guidelines
VAT & PE Revenue Real Time Forms

Deactivate and Reactivate VAT Numbers

Sole Proprietors requesting to de activate the VAT number

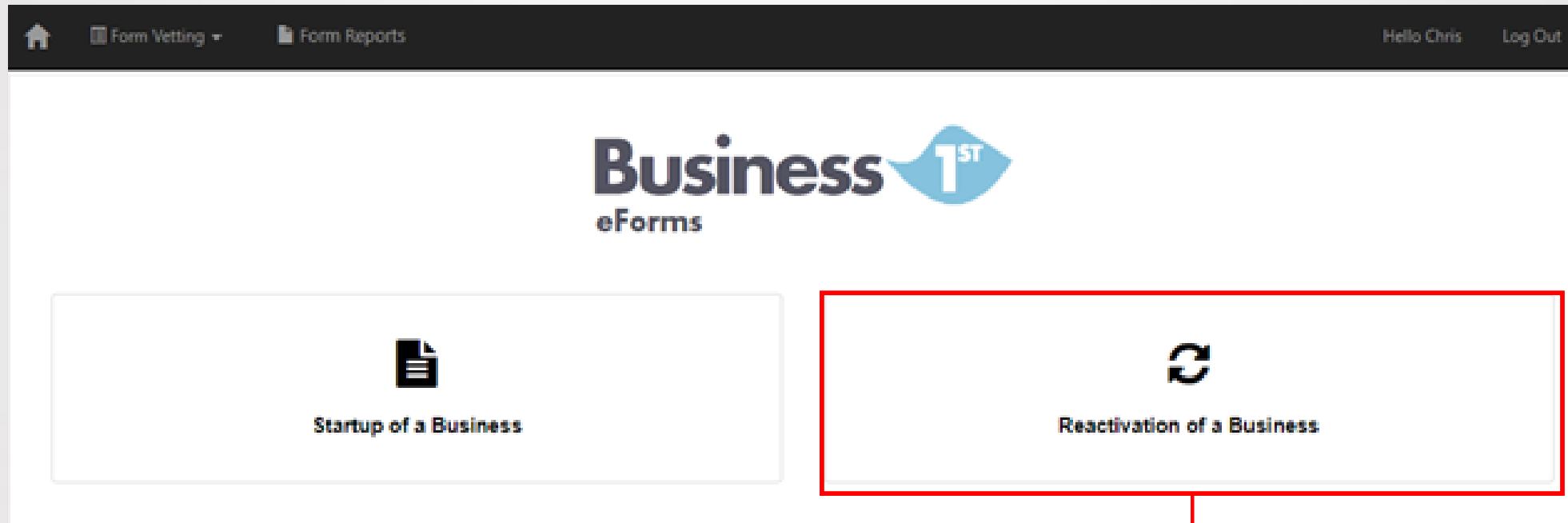
VAT Delegated Users or Tax Practitioners requesting to de activate the VAT number

Sole Proprietor requesting to re-activate the VAT number and PE Number (if Applicable)

VAT Delegated User or Tax Practitioner requesting to re-activate the VAT number and PE Number (if Applicable)

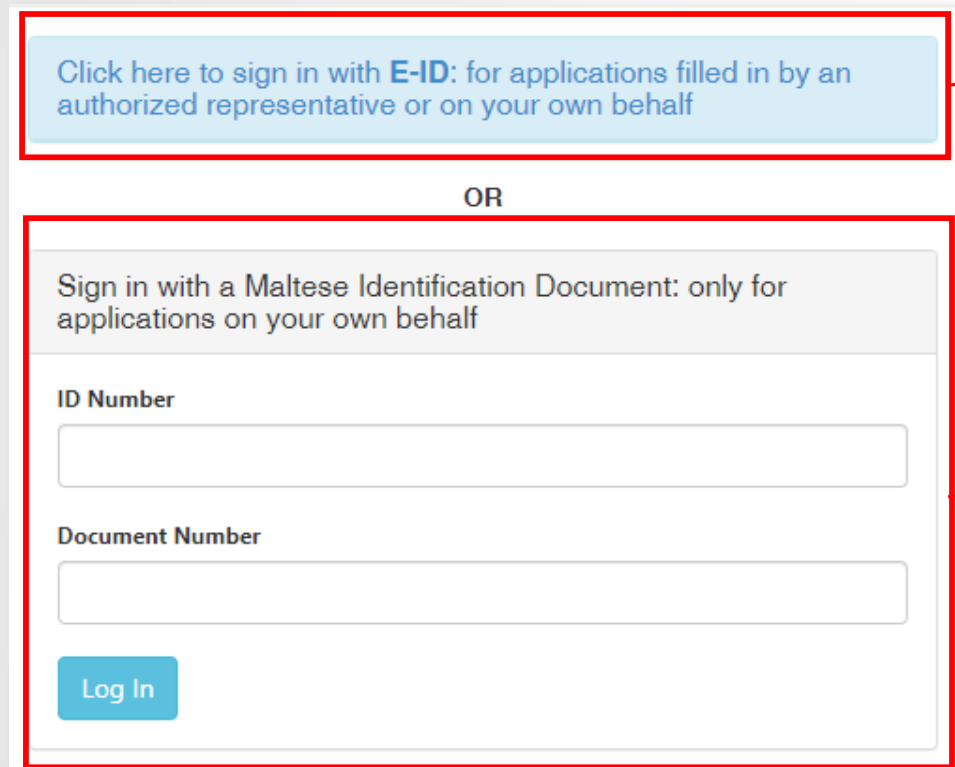
Click according to the applicant's role.

How to access the Re-activation eForm (4)



Click on the Reactivation of a Business icon.

How to access the Re-activation eForm (5)



Click here to sign in with **E-ID**: for applications filled in by an authorized representative or on your own behalf

OR

Sign in with a Maltese Identification Document: only for applications on your own behalf

ID Number

Document Number

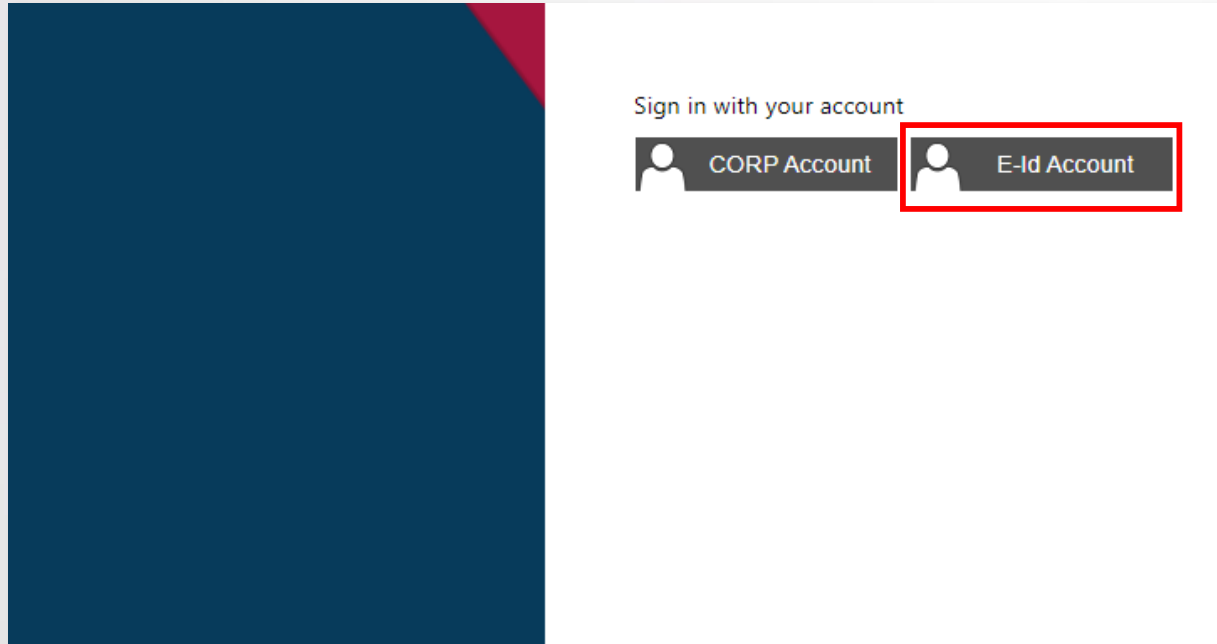
Log In

To login with your **eID**, click on this link.

To login with your **ID Card Number** and your **Document Number**, fill in these fields and click **log In**.

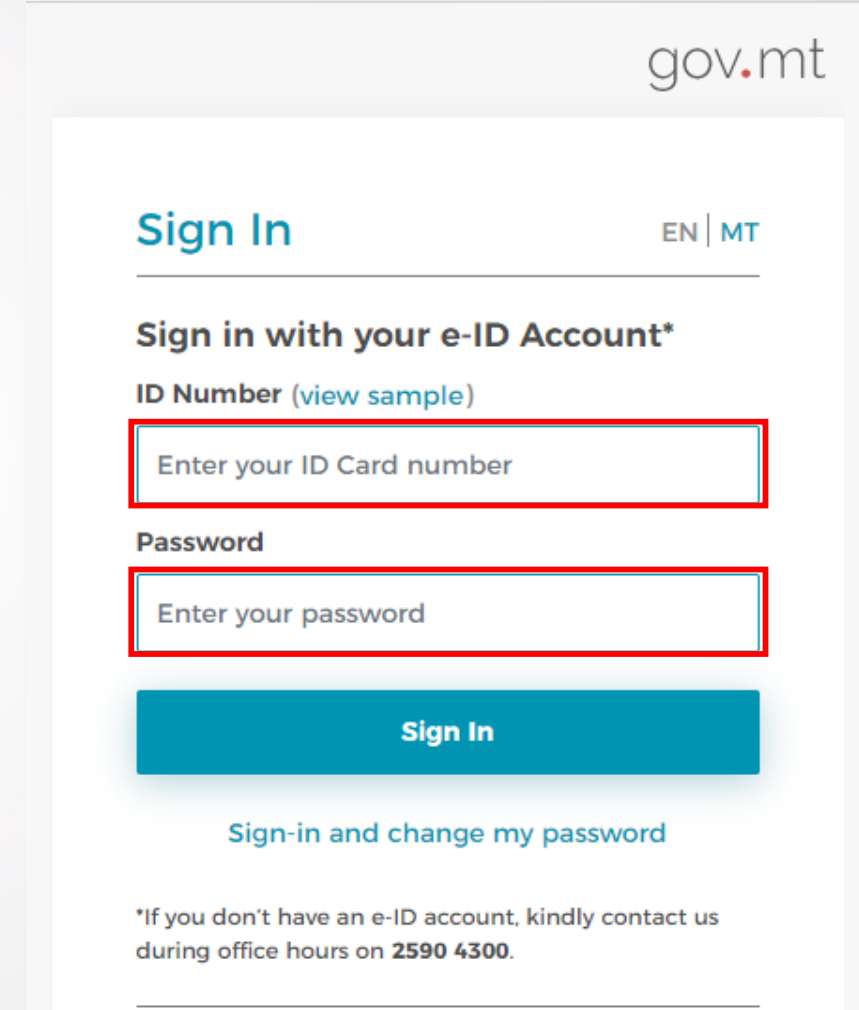
How to access the Re-activation eForm (6)

Login with eID



Sign in with your account

 CORP Account  E-Id Account



gov.mt

Sign In EN | MT

Sign in with your e-ID Account*

ID Number [\(view sample\)](#)

Enter your ID Card number

Password

Enter your password

Sign In

[Sign-in and change my password](#)

*If you don't have an e-ID account, kindly contact us during office hours on **2590 4300**.

Filling in the Re-activation eForm (1)

Logged In

Reactivation Forms

[Create New](#)

Show Entries
List is Fully Loaded

< Previous Page of 0 Next >

VAT Number	Business Name	Status	TimeStamp
VAT Number filter	Business Name filter	Status filter	TimeStamp filter

< Previous Page of 0 Next >

Click Create New.

Filling in the Re-activation eForm (2)

Consent Details

Data Protection Notice and Consent Form

Applicants' personal data will be treated in strict confidence and in accordance with the Data Protection Act, Chapter 440 of the Laws of Malta. Such information will only be processed for the purposes of facilitating the registrations/ permits with Government Entities, as requested by the applicant in the process of setting up a business entity.

The Applicant understands that the complete application form submitted together with the correct necessary documents uploaded will be processed by Government Entities participating in this portal, in line with statutory, legal or operational requirements.

In order to speed up the registration process, the Applicant is given the option to grant consent for the necessary information to be captured and / or transferred from a Government Entity to another, in one single form, thus avoiding having to approach the respective Government Entities separately. Kindly indicate your preferences in the provided tick-boxes.

Notice:

Anonymous users need to supply their ID Card number together with the ID Card Document number which is printed on the back of the ID Card. In addition, anonymous users need to upload a scanned copy of their ID Card showing both back and front of the ID Card.

These steps are not required if you are signed in with your eID. You can click on the eID Login link below and refresh this page once you successfully sign in.

eID authentication is required if you are an Authorised Representative and need to submit this form on behalf of another applicant.

The applicant further understands that the data subject's rights as provided under the Data Protection Act, are applicable and may be exercised with the respective Government Entity.

[Next](#)

Filling in the Re-activation eForm (3)

Transferring of Data													
Information provided to:		Identity Malta	MFSA	Commissioner for Revenue. (Income Tax Number)	Commissioner for Revenue - VAT Dept.	Commissioner for Revenue. PE Number	Jobsplus in case a PE number is obtained	National Statistics Office	Environmental Health Directorate ONLY applies when NACE Code related to Health Environment Unit	Plant Protection Directorate ONLY applies when NACE Code related to Plant Health	HealthCare directorate ONLY applies when NACE code related to Health Care Standards	Business First	Tick all the boxes
Applicant Name		General Information In case (applicant holds Residence Card)	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
Applicant Surname			☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
Mailing Address			☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒
Email Address			☐	☐	☒	☒	☒	☒	☒	☒	☒	☒	☒
Company Name			☐	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
Commissioner for Revenue.	to provide Income Tax Number		☒	☐	☒	☐	☐	☐	☐	☐	☐	☐	☒
Commissioner for Revenue.	to provide PE Number		☐	☐	☐	☐	☒	☐	☐	☐	☐	☐	☒
Commissioner for Revenue - VAT Dept.	provide VAT number to		☐	☐	☐	☒	☒	☒	☐	☐	☐	☐	☒
Jobsplus	Employer number		☐	☐	☐	☐	☐	☒	☐	☐	☐	☐	☒
NSO	NACE Code		☐	☐	☐	☐	☐	☐	☐	☐	☐	☒	☒

The applicant further understands that the data subject's rights as provided under the Data Protection Act, are applicable and may be exercised with the respective Government Entity.

Accept

Tick **all** the check boxes and click the **Accept** button.

Filling in the Re-activation eForm (4)

Reactivation

Authentication Details

VAT Number for Reactivation*

Applicant Details

Contact Details

Business Details

Bank Details

JobsPlus Termination Details

Employees

Address Details

Input the **VAT Number** that needs to be reactivated and click the **Search Button**.

Filling in the Re-activation eForm (5)

Applicant Details

☐ Individual (On my own Behalf)
☒ Authorised Tax Representative (On behalf of Applicant)

Id Card Number *

Applicant Name *

Email Address *

Mobile Number *

Login

EID

Applicant Surname *

Confirm Email Address *

The **Applicant Details** segment will be automatically populated according to the **logged in user details**.

The applicant must confirm his/her email address and the mobile number.

Filling in the Re-activation eForm (6)

Contact Details

Id Card Number *

Name *

Nationality *

Email Address *

Validate Contact Details

Surname *

Designation *

Confirm Email Address *

Gender *

Academic Level *

Mobile Number *

The **Contact Details** segment should be filled with the **VAT Number owner** contact Details.

Once completed the applicant must click the **Validate Contact Details** button.

Filling in the Re-activation eForm (7)

Business Details

Business Name 1	Business Name 2	Business Type
		Sole Proprietor
IR Tax Number	Company Number	Person ID Card Number
Business Contact No *	Business Fax No	
Business Email *	Website URL	

Once the **Contact Details** segment has been validated, the **Business Details** segment will open for inputting.

In this segment, the applicant must input the **VAT Number's Business Details**.

Filling in the Re-activation eForm (8)

Bank Details	
Bank Account Holder Name	IBAN

The **Bank Details** segment, should have the Bank Account as indicated by the applicant.

This segment is **not mandatory**.

Filling in the Re-activation eForm (9)

JobsPlus Termination Details

Was JobsPlus termination form submitted? ☐ Yes ☒ No

Details found in the Contact Details section will be sent to JobsPlus to inform them that the business has been previously terminated. This is required for a business to be able to be reactivated

Termination Details will be verified by JobsPlus and contact person will be contacted if required.

Termination Date
10/12/2020

Termination Reason
Lack of Work

In the **JobsPlus Termination Details** segment, the applicant should indicate if the JobsPlus termination form was submitted when the business was previously terminated.

If the termination form was not submitted, the applicant should indicate accordingly and include the **Termination Date and Reason**.

Filling in the Re-activation eForm (10)

Employees

☒ Tick if the business will engage employees. By ticking this checkbox, you will be applying for a new PE Number or reactivating an existing PE Number

***Date of first employment after reactivation**

11/12/2020

Full Time Male +	Full Time Female +	Full Time Other +
1	1	0
Part Time Male +	Part Time Female +	Part Time Other +
0	0	0

In the **Employees segment** the applicant must indicate if the business will engage any employees.

If the tick box is ticked the applicant must indicate the **Date of first employment** and the **number of employees**.

Filling in the Re-activation eForm (11)

Address Details

Business Address	Mailing Address
500 TRIQ IL- PARSOTT (ZONA INDUSTRIJALI, MOSTA) MOSTA INDUSTRIAL ZONE, MST8521 MALTA Edit Business Address	500 TRIQ IL- PARSOTT (ZONA INDUSTRIJALI, MOSTA) MOSTA INDUSTRIAL ZONE, MST2585 MALTA Edit Mailing Address

Automatically, the application form will display the **Business** and **Mailing Addresses** as it was previous registered.

To amend an address, the applicant must click on the **Edit Business Address** or the **Edit Mailing Address**.

Filling in the Re-activation eForm (12)

Amend Business or Mailing Address

Edit Business Address

Country * Post Code *

Select a Country

This field is required

Locality *

Street Name *

Building Name *

Close **Edit**

If the **Edit Business Address** or the **Edit Mailing Address** buttons are clicked, this screen will be shown to input the new address.

Once inputted, the applicant must click the **Edit** button.

Filling in the Re-activation eForm (13)

Business Activities – Main Business Activities

Business Activities

Ownership *

Select One

Operation *

Select One

Reactivation Start Date

11/12/2020

Main Business Activities *

Activity Description *

Select One

Accounting Basis *

Accruals

Description

Local Annual Turnover (€) *

0

EU Annual Sales (€) *

0

EU Annual Purchases (€) *

0

Total

0

In the **Business Activities Segment**, the applicant must mainly indicate:

Reactivation Date, Business Activity and Estimated Turnovers.

Filling in the Re-activation eForm (14)

Business Activities – Other Business Activities

Other Business Activity +

Activity Description *
Select One ▼

Accounting Basis *
Accruals ▼

Description

Local Annual Turnover (€) *	EU Annual Sales (€) *	EU Annual Purchases (€) *	Total
0	0	0	0

Business Activities Outside Malta? * ☐ Yes ☒ No

Physical presence in Malta? (excluding any legal or financial representative office / staff in Malta +)
☒ Yes ☐ No

In the other **Business Activities** Segment, the applicant may indicate **any other Business Activities**.

Filling in the Re-activation eForm (15)

Environmental Health Unit

Vehicle Number

Planning Authority Number

Types of food Business

MTA Compliance

☐ I already have the EHU Certificate

☐ Please Contact me later for the information required

Environmental Health Unit (EHU) Certificate Number +

In the **Environmental Health Unit** Segment, the applicant must indicate any details in connection with his/her registration with the Health Authority.

This segment is applicable according to the **Business Activity** indicated by the applicant.

Filling in the Re-activation eForm (16)

Branch Details

Name	Address	Edit	Delete
No branches found			

Add Branch

The **Branch Details** segment, must be filled in case the applicant has branches within his Business.

To add a Branch, the applicant must click on the **Add Branch**

Filling in the Re-activation eForm (17)

Required Document Attachments

A copy of the applicant's ID must be presented at the time of application for reactivation.

No file chosen

Remarks

In the **Required Document Attachments** Segment, the applicant may attach a scan copy of his/her ID Card.

It is advisable that applicant prints the reactivation request.

Once the application form is complete the applicant can click the **Submit Preview** button.

Submission Preview – Article 10

Screen 1 :

Submission Preview

According to the information provided you are reactivating a VAT number that must **charge and claim VAT** (Article 10) with a tax period length of 3 months.

Article 10 registration:

Article 10 registered persons are **liable to charge VAT** on taxable supplies and are **eligible to claim input VAT** subject to certain conditions as laid out in the VAT Act. Upon registering under Article 10, a person must remain so registered for not less than 36 months.

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Screen 2 :

Submission Preview

☒ By submitting this form, I agree that I am reactivating a VAT Number under **article 10** of the VAT Act.

Article 10 Registration:

Article 10 registered persons are **liable to charge VAT** on taxable supplies and are **eligible to claim input VAT** subject to certain conditions as laid out in the VAT Act. Upon registering under Article 10, a person cannot convert to an Exempt status, Article 11 **before 36 months in Article 10.**

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Agree and Submit Form

The applicant must confirm the requested article. Afterwards, the applicant must re-confirm and click the **Agree and Submit Form** button.

Submission Preview – Article 10 (36 Months)

Screen 1 :

Submission Preview

Your request to convert the VAT number from Article 10 to Article 11 cannot be acceded to since you have to remain under Article 10 for 36 months as per the VAT act.

Article 10 Registration:

Article 10 registered persons are **liable to charge VAT** on taxable supplies and are **eligible to claim input VAT** subject to certain conditions as laid out in the VAT Act. Upon registering under Article 10, a person cannot convert to an Exempt status, Article 11 **before 36 months in Article 10.**

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Screen 2 :

Submission Preview

☒

By submitting this form, I agree that I am reactivating a VAT Number under **article 10** of the VAT Act.

Article 10 Registration:

Article 10 registered persons are **liable to charge VAT** on taxable supplies and are **eligible to claim input VAT** subject to certain conditions as laid out in the VAT Act. Upon registering under Article 10, a person cannot convert to an Exempt status, Article 11 **before 36 months in Article 10.**

Back

Agree and Submit Form

The applicant must confirm the requested article. Afterwards, the applicant must re-confirm and click the **Agree and Submit Form** button.

Submission Preview – Article 11

Screen 1 :

Submission Preview

According to the information provided you are reactivating a VAT number under **Article 11 (Exempt)** with a tax period length of **12** months.

Article 11 Registration:

Article 11 taxable persons established in Malta who make taxable supplies or exempt with credit supplies in Malta but who do not exceed the small businesses threshold may opt to register under article 11 instead of article 10. **This would mean that they would not charge VAT on their sales but cannot claim VAT incurred on their purchases.**

Do you want to opt for Article 10 Registration?

☐

Yes:

Article 10 Registration: Registered under Article 10 would have to **charge and claim VAT** under certain condition in terms of the VAT Act.

☐

No:

Article 11 Registration: Registered under Article 11 would **not charge nor claim VAT**. Exempt Article.

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Screen 2 :

Submission Preview

☒ By submitting this form, I agree that I am reactivating a VAT Number under **article 11** of the VAT Act.

Article 11 Registration:

Article 11 taxable persons established in Malta who make taxable supplies or exempt with credit supplies in Malta but who do not exceed the small businesses threshold may opt to register under article 11 instead of article 10. **This would mean that they would not charge VAT on their sales but cannot claim VAT incurred on their purchases.**

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Agree and Submit Form

The applicant must indicate the requested article. Afterwards, the applicant must confirm and click the **Agree and Submit Form** button.

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Submission Preview – Article 11 & Article 12

Screen 1 :

Submission Preview

According to the information provided you are reactivating a VAT number under **Article 11 (Exempt)** with a tax period length of **12 months**.

Article 11 Registration:
Article 11 taxable persons established in Malta who make taxable supplies or exempt with credit supplies in Malta but who do not exceed the small businesses threshold may opt to register under article 11 instead of article 10. **This would mean that they would not charge VAT on their sales but cannot claim VAT incurred on their purchases.**

Since you have filled in the EU Purchases Box, you also need to apply for a new VAT number under Article 12 by using the below URL:

[Request for a new VAT number \(under article 12\)](#)

Article 12 Registration:
Pay VAT in Malta each time you make Intra Community Acquisitions.

Do you want to opt for Article 10 Registration?

☐

Yes:
Article 10 Registration: Registered under Article 10 would have to **charge and claim VAT** under certain condition in terms of the VAT Act.

☒

No:
Article 11 Registration: Registered under Article 11 would **not charge nor claim VAT**.
Exempt Article.
Article 12 Registration: Pay VAT in Malta each time you make Intra Community Acquisitions.

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Screen 2 :

Submission Preview

☒ By submitting this form, I agree that I am reactivating a VAT Number under **article 11** of the VAT Act.

I am also confirming that I will be applying for a new VAT Number under **article 12**

Article 11 Registration:
Article 11 taxable persons established in Malta who make taxable supplies or exempt with credit supplies in Malta but who do not exceed the small businesses threshold may opt to register under article 11 instead of article 10. **This would mean that they would not charge VAT on their sales but cannot claim VAT incurred on their purchases.**

Article 12 Registration:
Pay VAT in Malta each time you make Intra Community Acquisitions.

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Agree and Submit Form

The applicant must indicate the requested article.
Afterwards, the applicant must confirm and click the **Agree and Submit Form** button. [Apply for an Article 12 VAT Number](#)

Submission Preview – Out of Scope

Screen 1 :

Submission Preview

According to the information provided you are exempt from reactivating the VAT number. Since your economic activity is not in the scope of VAT.

In case of any difficulties, you may contact VAT representatives on Freephone 144 or send an email to vat.cfr@gov.mt

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Screen 2 :

Submission Preview

☒

By submitting this form, I confirm that I understand that I am **exempt** from reactivating the VAT Number

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Agree and Submit Form

If the applicant confirms and clicks the **Agree and Submit Form** button, he/she, will be informed through an email that he/she is exempt from reactivating the VAT Number (Economic Activity claimed is not in the scope of the VAT act).

Error Message – Other Business Types

Presently, only Sole Proprietors can reactivate the VAT number through this form.
Other business types shall apply through the other reactivation form using the below link:

[Request for a Reactivation of a VAT Number](#)

In case of any difficulties, you may contact VAT representatives on Freephone 144 or send an e mail to vat.cfr@gov.mt

Close

The Reactivation form is presently available only for Sole Proprietors. The above Error Message will be shown to other Business Types.

[VAT Number Reactivation for other Business Types](#)

Support



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VAT

vat.cfr@gov.mt



For office hours please check on Business First Website

<http://www.businessfirst.com.mt/>

Thank You

DISCLAIMER

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