

Registrations & De- Registrations – Frequently Asked Questions [FAQs]

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Registrations

Who has an obligation to register for VAT?

If you are a person¹ performing an economic activity², whatever the purpose or result of that activity, then you are considered as a taxable person³.

A taxable person, established in Malta must register for VAT purposes under [Article 10](#) of the [VAT Act](#) if he makes a supply⁴ for consideration in Malta⁵, unless such a supply is exempt without credit⁶. Alternatively, if your annual turnover does not exceed the established [threshold](#) then you may **opt** to register under [Article 11](#)⁷ of the [VAT Act](#), as an exempt 'small enterprise'.

Persons established outside Malta may also be liable to register for VAT in Malta if they are themselves liable for the payment of VAT in Malta⁸.

Types of VAT Registrations

This section provides an overview of the various VAT registration types stipulated by the [VAT Act](#), specifically Articles 10, 11, 11A and 12. Each of these registrations applies in different circumstances.

Article 10 VAT Registration

A taxable person must register for VAT purposes under Article 10 of the [VAT Act](#) if he makes a supply of goods⁹ and/or services¹⁰ for consideration in Malta, unless such a supply is exempt without credit, by not later than 30 days¹¹ from the date on which the said supply was made. In cases where the taxable person only provides exempt without credit supplies, VAT registration under Article 10 is not required.

The article 10 VAT registration is the only VAT registration which provides the option to recover VAT incurred on purchases. Prior to making claims for VAT recovery however, a taxable person must ensure that the activity he is carrying out attributes a right of VAT recovery. In addition, insofar as the taxable

¹ The definition of a "person" is set out in Article 2 of the VAT Act.

² The definition of an "economic activity" is set out in Article 5 of the VAT Act.

³ The definition of a "taxable person" is set out in Article 5 of the VAT Act.

⁴ The definition of a "supply" is set out in Article 2 of the VAT Act.

⁵ Reference is made to the Third Schedule of the VAT Act.

⁶ Reference is made to the VAT rates and Exemptions FAQs. Furthermore, exempt without credit supplies are outlined in Part Two of the Fifth Schedule to the VAT Act.

⁷ Article 10 and Article 11 registrations are mutually exclusive.

⁸ Reference is made to the Third Schedule of the VAT Act.

⁹ The definition of a "good" is set out in Item 1(1)(a) of the First Schedule to the VAT Act.

¹⁰ The definition of a "service" is set out in Item 1(1)(b) of the First Schedule to the VAT Act.

¹¹ Late registrations will be subject to fines and penalties as stipulated by the VAT Act.

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person is not providing an exempt supply in terms of the Fifth Schedule [Exempt with Credit¹² or Exempt without Credit] of the [VAT Act](#), VAT will be applicable to any supply deemed to be taking place in Malta. This means the taxable person will need to charge VAT on the goods or services provided.

A person registered under article 10 would:

- be allocated a VAT number with the 'MT' prefix;
- Is required to charge VAT on VAT-taxable supplies taking place in Malta;
- May claim VAT on purchases attributable to supplies which entitle input VAT recovery;
- have an obligation to issue fiscal receipts¹³ in terms of the Thirteenth Schedule to the [VAT Act](#) or tax invoices¹⁴ in terms of the Twelfth Schedule to the [VAT Act](#), as may be required, on all supplies made by him;
- submit periodic VAT returns (generally covering a three-month period) electronically by not later than the twenty-second (22nd) day of the second month following the month during which the relevant tax period ends, or as directed by the Commissioner.

Article 11 Domestic Small Enterprise VAT Registration

If you are supplying goods and/or services and your expected annual domestic **turnover** does not exceed the [domestic threshold](#) in a calendar year, you may **opt** to register for VAT as exempt under article 11, as a 'small enterprise'. For more information on how to determine the "turnover" of an applicant and other relative information kindly vide to; '[Explanatory Notes – SMEs VAT 2025.pdf](#).' and [Guidelines in relation to the VAT rules applicable to small enterprises](#). Under this registration, you will not have an obligation to charge VAT on your supplies and will not be able to recover VAT incurred on your purchases in the course or furtherance of your economic activity. In cases where the taxable person only provides exempt without credit supplies, VAT registration under Article 11 is not required.

A person registered under article 11 of the [VAT Act](#) would:

- be allocated a registration number without the 'MT' prefix (i.e. this number would not be a valid VAT number for the purposes of carrying out intra-Community trade)
- be required to assess whether, in addition to their article 11 VAT registration, an [Article 12](#) VAT registration would also be necessary if they engage in intra-community trade.
- have to issue fiscal receipts in terms of the Thirteenth Schedule to the [VAT Act](#) [Never a tax invoice in terms of the Twelfth Schedule to the [VAT Act](#)] on all supplies made by him;
- submit a declaration (simplified tax return) at the end of each calendar year which, in practice, must be submitted by the 15th of February of the following year; however, if submitted electronically by the 22nd of March of the following year, no administrative penalties shall apply.

¹² Reference is made to the VAT rates and Exemptions FAQs. Furthermore, exempt with credit supplies are outlined in Part One of the Fifth Schedule to the VAT Act.

¹³ Reference is made to article 51 and the Thirteenth Schedule of the VAT Act. Furthermore, for additional reading, please refer to the Tax Invoices & Fiscal Receipts FAQs.

¹⁴ Reference is made to article 50 and the Twelfth Schedule of the VAT Act. Furthermore, for additional reading, please refer to the Tax Invoices & Fiscal Receipts FAQs.

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Domestic Threshold:

The Domestic Threshold refers to the threshold fixed in Malta which shall be an amount equivalent to €35,000.

Article 11A EU SME Scheme Option

The supply of goods/services taking place outside Malta, but within the EU, generally also require VAT registration under [Article 10](#) of the [VAT Act](#), and potentially a VAT registration in the EU Member State in which the VAT would be payable. Alternatively, the possibility to apply for an article 11A registration may be considered. For further information in this respect, reference may be made to the explanatory notes available here: [Explanatory Notes – SMEs VAT 2025.pdf](#).

Article 12 VAT Registration

Goods:

If you are a non-taxable legal person or a taxable person not registered under [article 10](#), and you intend to make an intra-community acquisition/s of goods in Malta and, due to that acquisition, the value of your intra-community acquisitions during that calendar year exceeds €10,000 during that calendar, then you are liable to register for VAT under article 12 and self-charge VAT in Malta each time you make a taxable intra-community acquisition in Malta.

Services:

If you are a taxable person established in Malta who is not registered for VAT purposes under [article 10](#) and you receive services for which you are liable to pay Maltese VAT in accordance with the place of supply rules, then you must apply to be registered under article 12, by not later than the date on which you receive such a service.

It is important to note that, unlike the intra-community acquisition of goods, there is no threshold applicable to the acquisition of services. Therefore, if, for example, a taxable person (Person A) established in Malta makes a one-time acquisition of services for a consideration of €100, from a supplier (Person B) outside Malta, where:

- the place of supply is Malta and which services are subject to VAT in Malta; and
- (Person B) is not established in Malta and not registered under [article 10](#),

Unless already registered for VAT purposes under [article 10](#), (Person A) would be required to register for VAT purposes under article 12 of the [VAT Act](#) and self-charge VAT on the acquisition of such services.

There is no mechanism for the recovery of VAT by article 12 registered persons, therefore, in the event that (Person A) has a right to recover the input VAT which is required to be self-charged on the acquisition of such services, (Person A) should consider registration for VAT purposes in terms of [article 10](#).

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How to Register for VAT?

Registration for VAT purposes is to be made online using the [CFR Registrations Online Services](#). A Maltese e-ID is generally required to access the MTCA online services.

However, alternative access to e-VAT services may be granted to persons who cannot be provided a Maltese e-ID – please click [here](#) for guidance in this respect.

A copy of the I.D card/passport of the applicant or, in the case of a limited liability company, of the authorised representative vested with the legal representation must be presented at the time of registration. In the case of a limited liability company or a registered partnership, a copy of the Memorandum and Articles of Association should be produced.

Rectification from Article 10 to Article 11

Prior to the Lapse of the 12-month period.

A person registered under [Article 10](#) who applies for registration under [Article 11](#) shall **not** qualify as a ‘small enterprise’ at any time during the first whole 12 calendar months from the date of the registration under [article 10](#).

This being said, where a person who registers under [Article 10](#) makes a request to the Commissioner to convert to a registration under [Article 11](#), the Commissioner **may** accept the request where:

- a) The Commissioner is satisfied that the person qualifies for the registration under [Article 11](#); and
- b) Such person has not claimed any input tax credits during the period in which he was so registered under [Article 10](#).

Requests in this regard may be forwarded by email to servizz@gov.mt.

Such registration under article 11 shall only take effect as from the first day of the month following the month in which the Commissioner receives the application for registration under article 11.

For the avoidance of doubt, VAT shall remain chargeable at the appropriate rates up until the registration under article 10 has been cancelled.

Subsequent to the 12-month period

In cases where the 12-month period has elapsed, insofar as all the necessary criteria to qualify as a ‘small enterprise’ is achieved, a request to switch from [Article 10](#) to [Article 11](#) may be submitted online through the VAT e-services account.

It is pertinent to note that if you are registered for VAT purposes under [article 10](#), at the point of VAT de-registration or switch from [article 10](#) to [article 11](#), you shall be deemed to have supplied all remaining assets belonging to your business on which you have claimed input VAT (if any) to yourself, immediately

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prior to such de- registration. In this regard, you must therefore account for the VAT due on such self-supplies in your last [article 10](#) VAT return. The value of such self-supplies (on which VAT needs to be applied) is the purchase price of those or similar goods or, in the absence of a purchase price, the cost price, determined at the time of the supply.

Switch from Article 11 to Article 10

Insofar as a taxable person is eligible and has opted to be classified as an exempt person in terms of [Article 11](#) of the [VAT Act](#), the said taxable person is duty bound to inform the MTCA that he no longer qualifies to be classified as exempt as soon as it becomes evident that he will exceed the applicable [threshold](#).

To inform the MTCA of the switch, the submission can be made online through the VAT e-services account.

Re-activation of VAT Numbers

Re-activation of VAT numbers is also possible upon application. Since VAT numbers are unique to taxpayers, once a taxpayer seeks to re-activate their VAT registration, they will be provided with the same VAT number that were previously held by them. In order to re-activate an old VAT registration number, please click [here](#).

De-Registrations

When to de-register from VAT:

[Article 10](#): A person registered under this article who ceases to be required or entitled to be registered under this article, if he were not so registered, shall within 15 days from the occurrence of this event apply with the Commissioner to cancel his registration under this article.

[Article 11](#): A person registered under this article:

- a) may, at any time, apply to the Commissioner for the cancellation of his registration under this article;
- b) shall, within 15 days from the date on which such person no longer qualifies as a small enterprise in terms of the relevant provisions of Part One of the Sixth Schedule, apply to the Commissioner for the cancellation of the said registration;
- c) shall, within 15 days from the cessation of his economic activity, apply to the Commissioner for the cancellation of such registration.

[Article 11A](#): A person registered under this article:

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- a) may, at any time, apply to the Commissioner for the cancellation of his registration under this article;
- b) shall, within 15 working days from the date on which such person is no longer eligible to avail of the special scheme for small enterprises in terms of the provisions of Part Two of the Sixth Schedule in any Member State, apply to the Commissioner for an update or cancellation of such registration, as the case may be;
- c) shall, within 15 working days from the date on which the Union annual turnover of that person referred to in the Sixth Schedule exceeds the Union threshold referred to in the same Schedule, apply to the Commissioner for the cancellation of the said registration.

De-registration process:

In order for an application for de-registration to be processed, a VAT registered person is required to settle all pending compliance obligations with the MTCA as well as any balances due. For more information in relation to the submission of an application for VAT de-registration, click [here](#).

Change in the Partners of a Partnership

If a partnership consists of **two** partners and one resigns/ceases to exist, the partnership must be deregistered. The single remaining partner would be required to register for VAT under their own name. However, if any other change in the partnership occurs that does not reduce the number of partners below two, then the original registration number should remain unchanged.

In cases where a partner resigns/ceases to exist and is, or is not, subsequently replaced by another individual, the new agreement, duly signed by all existing/new partners shall be provided to the MTCA. Following this, the MTCA will record the resignation date of the departing partner and proceed with the registration of the incoming partner, as applicable.

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