



TAX & CUSTOMS
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LTO Update

LTO Strengthens Engagement with Tax Practitioners to Improve Compliance

Published by the Large Taxpayer Office – June 2026

In Q1 2026, the Large Taxpayer Office met with 26 tax practitioners representing Large Taxpayer population clients who had experienced difficulties meeting their income tax or VAT filing obligations. The meetings aimed to identify the root causes of compliance challenges and explore practical solutions to support timely filing going forward.

The discussions facilitated open dialogue on administrative and procedural bottlenecks, with the LTO taking steps to address issues within MTCA's remit. Tax practitioners were encouraged to engage proactively with the LTO at the earliest sign of difficulty, reducing the risk of late submissions.

Several matters raised have already been resolved, and early indicators point to improved VAT return submission rates — reflecting the value of sustained collaboration between the MTCA, taxpayers, and their representatives.

The LTO remains committed to fostering a compliance culture built on open communication, practical support, and continuous stakeholder engagement.

By the end of each of the first 5 months of 2026, the VAT return filing compliance rates improved over those recorded for 2025 as follows:

Submitted on Time				
VAT Period	Due Date	Filing Status on	2025 Filing	2026 Filing
Sep – Nov	15 Jan	31 Jan	73.3%	79.3%
Oct – Dec	15 Feb	28 Feb	90.6%	92.0%
Nov – Jan	15 Mar	31 Mar	81.3%	90.0%
Dec – Feb	15 Apr	30 Apr	73.3%	83.3%
Jan – Mar	15 May	31 May	91.3%	94.7%

Submitted Late				
VAT Period	Due Date	Filing Status on	2025 Filing	2026 Filing
Sep – Nov	15 Jan	31 Jan	0.0%	3.4%
Oct – Dec	15 Feb	28 Feb	0.4%	3.4%
Nov – Jan	15 Mar	31 Mar	3.1%	0.0%
Dec – Feb	15 Apr	30 Apr	3.3%	0.0%
Jan – Mar	15 May	31 May	2.3%	1.1%

Not Submitted				
VAT Period	Due Date	Filing Status on	2025 Filing	2026 Filing
Sep – Nov	15 Jan	31 Jan	26.7%	17.2%
Oct – Dec	15 Feb	28 Feb	9.1%	4.5%
Nov – Jan	15 Mar	31 Mar	15.6%	10.0%
Dec – Feb	15 Apr	30 Apr	23.3%	16.7%
Jan – Mar	15 May	31 May	6.4%	4.2%



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