



**TAX & CUSTOMS  
ADMINISTRATION**

MALTA

**GUIDANCE FOR COMPLETION OF THE ANNUAL  
SELF-COMPLIANCE QUESTIONNAIRE FOR CRS  
AND FATCA**

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## Introduction

The below includes guidance on how to interpret and reply to the various questions within each section of the annual Self-Compliance Questionnaire for CRS and FATCA purposes. Malta's Financial Institutions (FIs) falling within scope of CRS and FATCA in terms of S.L. 123.127 Cooperation with Other Jurisdictions on Tax Matters Regulations (Cooperation Regulations)<sup>1</sup> are to fill in this questionnaire, [linked here](#) for ease of reference. In terms of such Cooperation Regulations, Malta has an obligation to ensure that CRS and FATCA requirements have been implemented effectively and to monitor and ensure the ongoing compliance of FIs with such regulations. Therefore, the purpose of this questionnaire is to serve as a self-compliance check and requires the provision of general information on an FI's CRS and/or FATCA related obligations. This information is to be based on reportable data for the previous reporting period and must be completed annually by all Reporting Maltese Financial Institutions (RMFIs) and Maltese Non-Reporting Financial Institutions (NRFIs) for CRS and/or FATCA purposes.

We remind you of the available [toolkit](#) on the MTCA website, which can be utilised to confirm an FI's classification where doubt may arise as to the correct classification.

## Section 1 - General FI Details

- I.01** Insert the Reporting Entity (FI) Name
- I.02** Reporting Entity to identify by choosing "yes" or "no", if registered for CRS
  - I.02a** Input the date of registration for CRS
- I.03** Reporting Entity to identify by choosing "yes" or "no", if registered for FATCA
  - I.03a** Input the date of registration for FATCA
- I.04** To input the PYR Number
- I.05** To input the GIIN Number
- I.06** To input the TIN Number
- I.07** FI to identify if it is licensed and/or registered with the Malta Financial Services Authority (MFSA)
  - I.07a** Specify the category under which it is licensed and/or registered
- I.08** To indicate the category under which the FI classifies itself for CRS and/or FATCA purposes as described in Section 2 of the [Automatic Exchange of Information Guidelines](#)
- I.09** To indicate (mark yes or no) if the FI is a Non-Reporting Financial Institution (NRFI) for CRS and FATCA purposes accordingly. Kindly refer to Section 2.3 of the [Automatic Exchange of](#)

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<sup>1</sup> <https://legislation.mt/eli/sl/123.127/eng>

[Information Guidelines](#), for guidance

- 1.10** If the answer to 1.9 is “Yes”, choose the category under which the NRFI qualifies for CRS and/or FATCA purposes. (Choose ONLY One category for CRS and FATCA Accordingly).

## Section 2 - Excluded and Non-Reportable Accounts

- 2.01** To indicate (Yes or No) if the FI has ‘Excluded Accounts’. *(This should be interpreted to refer to any account excluded – as defined - from the FI’s due diligence procedures that apply for the purposes of identifying Reportable Accounts.)*
- 2.02** To include the number of Excluded Accounts for CRS and/or FATCA purposes. Insert the total numbers for the relevant category/ies which fall under the definition of an ‘Excluded Account’ which include retirement and pension accounts; non-retirement tax-favoured accounts; term life insurance contracts; estate accounts; escrow accounts; Depository Accounts due to not-returned overpayments and low-risk excluded accounts, in terms of C(17) of Section VII of Annex I to the Cooperation Regulations .
- 2.03** To indicate (Yes or NO) if the FI has any non-reportable accounts for the reporting period 2025 for CRS and/or FATCA purposes.
- 2.04** If “Yes”, please select the reason why the accounts are being considered as non-reportable accounts.

## Section 3 - Policies & Procedures

An FI is to confirm if it holds any established and implemented written policies and procedures for carrying out Due Diligence to identify Reportable accounts and reportable information as prescribed in the Cooperation Regulations.

## Section 4 - Due Diligence

- 4.01** To indicate (“Yes” or “No”) if FI has obtained the required self-certification and validation of New Accounts, not later than 90 days after opening of such accounts, during the reporting year 2025.
- 4.02** To indicate (“Yes” or “No”) if the FI still holds Pre-Existing Accounts.
- 4.02a** If “Yes”, to indicate the type of information that has been collected for all the Pre-Existing Accounts.
- 4.03** To indicate (“Yes” or “No”) if the FI holds account holders that are participants to a Citizenship by Investment (CBI) or Residence by Investment (RBI) schemes. This can include both domestic as well as non-domestic schemes.
- 4.03a** If “Yes”, FI is to indicate (“Yes” or “No”) if any enhanced due diligence procedures have been carried out for such account holders.
- 4.04** To indicate how regularly does the FI review account holders’ details to ensure accuracy (Choose ONE of the time periods from the provided list).
- 4.05** To indicate (“Yes” or “No”) if staff has received specific training for CRS/FATCA during 2025.

- 4.06** To indicate (“Yes” or “No”) if the FI retains all relevant due diligence documentation for the period required as prescribed in the Cooperation Regulations.

## Section 5 – Outsourcing

- 5.01** To indicate (“Yes” or “No”) if the FI holds any outsourcing contracts with third-party service providers to fulfil CRS Regulations and/or FATCA obligations.

5.01a If “Yes” choose one or more, to indicate the FI’s function(s) that are serviced through outsourcing.

5.01b To acknowledge that the ultimate responsibility for compliance with CRS and/or FATCA obligations remain with the FI.

## Declaration

“Tick” to confirm the listed declaration, to be able to successfully submit this Annual Self - Certification Questionnaire to the Malta Tax and Customs Administration.

## Further instructions:

- All sections must be filled in, except for questions 1.04 and 1.05.
- All contact details need to be duly filled in the indicated fields. The respondent must ensure that details filled in here are the **latest** details.
- Only one submission per FI is permitted.
- Once the submission has been affected, the questionnaire cannot be retrieved.

It is essential to ensure that all provided information is accurate and up to date. Meanwhile, may we remind you that sanctions are applicable for providing inaccurate information, for non-completion and submission of this form as well as for contravention of the CRS and/or FATCA due diligence and reporting requirements.