

## **Guidelines on the Implementation of the System of Collection of Supplementary Information**

In terms of Legal Notice 131 of 2004, the Commissioner of VAT is giving the following instructions on the practical implementation of the System of Collection of Supplementary Information:

1. The System of Collection of Supplementary Information covers arrivals and dispatches of goods to and from Malta and the Member States of the European Union only. The supply of services is excluded from the System of Collection of Supplementary Information.
2. The Department of VAT shall establish an annual threshold for the arrivals and dispatches of goods to and from Malta and the member states of the European Union. Traders and enterprises whose annual gross merchandise arrivals and dispatches of goods to and from Malta, *falls below the threshold*, will be exempt from providing information to the Department of VAT about their transactions. Traders and enterprises whose annual gross merchandise arrivals and dispatches of goods to and from Malta, *exceeds the threshold* established by the Department of VAT, will have to provide regular information about their transactions to the Department of VAT.
3. The Department of VAT shall establish the threshold in respect of each calendar year. The threshold as from 2008 onwards has been established at €700.
4. The information in respect of arrivals and dispatches must be submitted to the Department of VAT on the appropriate forms that have also been given different colours to facilitate use. Arrivals must be reported on form VAT/AS/101/2004 and its continuation sheet, if necessary. This form is headed by the word “**ARRIVALS**” in bold. Likewise, dispatches must be reported on form VAT/DS/102/2004 and its continuation sheet, if necessary. This form is headed by the word “**DISPATCHES**” in bold. Forms must be completed correctly and legibly in either typescript or manuscript.
5. The information on the forms indicated in point 4 above, shall be classified according to the Combined Nomenclature at the 8-digit level. A copy of this classification list may be found on: <http://nso.gov.mt/en/nso/Intrastat/Pages/Supplementary-Declarations.aspx>
6. Supplementary Information forms can be procured either from the Department of VAT itself or from the Supplementary Information Collection Offices at the Customs Department, Valletta or at Customs Section at the Malta International Airport. The forms can also be downloaded from the National Statistics Office website as mentioned at point 5. **Photocopied or facsimile forms are NOT acceptable.**
7. All Supplementary Declarations must be presented in duplicate at the Supplementary Information Collection Offices at the National Statistics Office, Valletta, or at the Customs Department, Valletta or at Customs Section at the Malta International Airport to be duly rubber-stamped. The original copy will be kept by the desk clerk. Any trader with accompanied commercial luggage must fill in the Supplementary Declaration by the legal deadline as outlined in Item 9.
8. VAT registered entities and traders are ultimately responsible for ensuring that the arrival or dispatch of goods through courier or postal services is duly recorded for Supplementary Declaration (Intrastat) purposes.

9. Information about dispatches and arrivals of goods to and from Malta shall be submitted to the Department of VAT as from the 1 May 2004. VAT-registered persons or entities are obliged under the VAT Act 1998 (and subsequently by LN 131 of 2004) to submit Supplementary Declarations (INTRASTAT) for Arrivals and Dispatches of goods from/to other Member States. Declarations are accepted both on a consignment basis and **up to 10 working days after the reference month.**
  10. Traders and enterprises whose arrivals include goods in respect of which an authorisation for their entry into the country is required for security, sanitary or health reasons are required to obtain such authorisation and provide any required supporting documentation in respect of such goods prior to their entry into Malta.
  11. Information on merchandise arrivals and dispatches shall be submitted either by the trader, the enterprise, or by an authorised agent acting on behalf of traders and enterprises.
  12. The Department of VAT in conjunction with NSO, has made arrangements to ensure the easy provision of merchandise trade data. In this regard, data providers shall submit their information in one of the following ways. Data providers can submit data:
    - a. electronically through a web-based form that can be accessed on <http://intrastat.gov.mt> or <https://secure3.gov.mt/intrastat/default.aspx>. Traders opting for this practice will be provided with access credentials that would allow them to compile and transmit their data in a highly confidential manner and within a very secure environment.
    - b. in hard copy format to the relative **Supplementary Information Collection Offices** at the Customs Department/ National Statistics Office, Valletta or the Customs Section at the Malta International Airport. The Customs Department has been appointed as a Supplementary Information Collection Office for this purpose.
- All submissions, whether filed electronically, by post or personally will be acknowledged.
13. "Arrivals" and "Dispatches" declarations that **cannot be attributed to any trader or an enterprise either due to the submission of an incorrect VAT registration number or to the non-submission of same** shall be considered as null and void. Since the Department of VAT will not be in a position to process such declarations within the stipulated time frames, data providers shall be construed as being in breach of their obligation to submit the required information.
  14. The above-mentioned instructions apply equally in those circumstances where:
    - a. trading enterprises change ownership;
    - b. whenever traders or enterprises change their VAT registration number;
    - c. a trader or an enterprise starts to undertake EC trade for the first time.
  15. Data providers are required to keep records of all their arrivals and/or dispatches from and to the EU Member States for ease of reference.

## Linji Gwida fuq l-implimentazzjoni tas-Sistema fuq il-Ġbir ta' Informazzjoni Supplimentari

F'termini ta' l-Avviż Legali 131 ta' l-2004, il-Kummissarju tal-VAT qed jagħti dawn l-istruzzjonijiet dwar l-implimentazzjoni tas-Sistema ta' Ġbir ta' Informazzjoni Supplimentari:

1. Is-Sistema ta' Ġbir ta' Informazzjoni Supplimentari tkopri l-prodotti li jinġiebu Malta minn u dawk li jintbagħtu minn Malta lejn Membri Stati ta' l-Unjoni Ewropea biss. Provvista ta' servizzi ma jagħmlux parti mis-sistema ta' Ġbir ta' Informazzjoni Supplimentari.
2. Id-Dipartiment tal-VAT għandu jiddetermina ammont stabbilit (*threshold*) għal kull Informazzjoni Supplimentari kif imsemmi hawn fuq. In-negozjanti u l-intrapriži li l-kummerċ gross annwali tagħhom jaqa' taħt l-ammont stabbilit, ikunu eżenti milli jipprovdu nformazzjoni lid-Dipartiment tal-VAT dwar it-transazzjonijiet tagħhom. Dawk in-negozjanti u l-intrapriži li l-kummerċ gross annwali tagħhom jaqbeż l-ammont stabbilit kif imfassal mid-Dipartiment tal-VAT, għandhom jiprovdu nformazzjoni b'mod regolari dwar it-transazzjonijiet tagħhom lid-Dipartiment tal-VAT.
3. Id-Dipartiment tal-VAT għandu jiddetermina l-ammont stabbilit għal kull sena kalendarja. L-ammont stabbilit mis-sena 2008 l-quddiem, huwa ta' €700.
4. L-informazzjoni ta' dak li jinġieb u dak li jintbagħat għandha tiġi sottomessa lid-Dipartiment tal-VAT fuq formoli apposta b'kuluri differenti biex ikun iktar faċli l-użu tagħhom. Dak li jinġieb għandu jitniżżel fuq il-formola VAT/AS/101/2004 u, fejn neċessarju, fuq formola ta' kontinwazzjoni. Fuq din il-formola hemm miktuba b'ittri ħoxnin il-kelma "**ARRIVALS**". Dak li jintbagħat għandu jitniżżel fuq il-formola VAT/DS/102/2004 u, fejn neċessarju, fuq formola ta' kontinwazzjoni. Fuq din il-formola hemm miktuba b'ittri ħoxnin il-kelma "**DISPATCHES**". Dawn il-formoli għandhom jimtlew b'mod korrett u li jinqraw sew.
5. L-informazzjoni fil-formoli ndikati f'taqsimha 4 hawn fuq, għandhom jiġu kklassifikati skond il-*Combined Nomenclature* bi 8 numri. Kopja ta' din il-klassifikazzjoni tinstab fil-*website*:  
<http://nso.gov.mt/en/nso/Intrastat/Pages/Supplementary-Declarations.aspx>
6. Formoli ta' Informazzjoni Supplimentari jistgħu jinkisbu jew mid-Dipartiment tal-VAT jew mill-Uffiċċju ta' Ġbir ta' l-Informazzjoni Supplimentari fid-Dipartiment tad-Dwana l-Belt Valletta jew mit-Taqsimha tad-Dwana fl-Ajruport Internazzjonali ta' Malta. Dawn il-formoli jistgħu jinkisbu wkoll mill-website kif imsemmi f' taqsimha 5 hawn fuq.
7. Għandu jkun hemm zewġ kopji tad-Dikjarazzjoni Supplimentari u dawn għandhom jittieħdu fl-Uffiċċju ta' Ġbir ta' l-Informazzjoni Supplimentari jew gewwa l-Uffiċċju Nazzjonali tal-Istatistika, il-Belt Valletta, jew fid-Dipartiment tad-Dwana, l-Belt Valletta kif ukoll fit-Taqsimha tad-Dwana fl-Ajruport Internazzjonali ta' Malta biex jiġu ttimbrati. Il-kopja oriġinali tinżamm mill-iskrivan. Kull negozjant li jkun qed iġġorr miegħu merkanzija ta' natura kummerċjali għandu jimla' id-dikjarazzjoni supplimentari fi żmien kif stipulat fil-ligi, u kif msemmi f'punt Numru 9.
8. Negozjanti u entitajiet registrati mad-Dipartiment tal-VAT, għandhom ikunu huma stess responsabbli billi jassiguraw li prodotti li jinġiebu lejn jew jintbagħtu minn Malta permezz ta' servizz ta' *courier* jew dak postali, ikunu ddikjarati u jimlew il-formoli ta' Informazzjoni Supplimentari.

9. Informazzjoni dwar dak li jingieb lejn u dak li jintbagħat minn Malta għandu jiġi ddikjarat lid-Dipartiment tal-VAT mill-1 ta' Mejju 2004. Persuni jew entitajiet reġistrati mad-Dipartiment tal-VAT huma obbligati skont l-Att tal-VAT 1998 (u sussugwentament skont LN131 tal-2004) biex jissottomettu Dikjarazzjonijiet Supplementari (INTRASTAT) għal prodotti li jingiebu u li jintbagħtu minn/lejn Stati Membri oħrajn. Id-Dikjarazzjonijiet huma aċċettati kemm fuq bażi ta' kunsinna, u **sa 10 ijiem ta' xoghol, wara ix-xahar ta' referenza.**
10. Negożjanti u intrapriżi li jkunu se jdaħħlu merkanzija li hija soġġetta għal xi awtorizzazzjoni minħabba raġunijiet ta' sigurta', sanita' jew saħħa għandhom jakkwistaw dik l-awtorizzazzjoni u jipprovdu dawk id-dokumenti oħra meħtieġa fir-rigward ta' dik il-merkanzija qabel ma l-oġġetti jiddaħħlu Malta.
11. Kull informazzjoni dwar dak li jingieb jew dak li jintbagħat għandha tiġi ssottomessa jew min-negożjant/intrapriża stess jew minn aġent awtorizzat li jkun imqabbad minnu.
12. Id-Dipartiment tal-VAT, b'kollaborazzjoni mal-NSO, għamel arranġamenti biex tingabar l-informazzjoni dwar il-kummerċ b'mod faċli. Għalhekk l-informazzjoni għandha tintbagħat jew:
  - a. b'mod elettroniku, permezz ta' formola li tinstab fuq il-website: <http://intrastat.gov.mt> or <https://secure3.gov.mt/intrastat/default.aspx> . Dawk kollha li jagħzlu li jibagħtu l-informazzjoni b'dan il-mod ser jiġu pprovduti b'kredenzjali ta' aċċess li jippermettulhom li jitrasmettu l-informazzjoni b'mod kunfidenzjali u b'sigurta'.
  - b. permezz ta' formola lill-**Uffiċċji ta' Ġbir ta' l-Informazzjoni Supplementari** fid-Dipartiment tad-Dwana/l-Uffiċċju Nazzjonali tal-Istatistika il-Belt Valletta, jew fit-Taqsima tad-Dwana fl-Ajruport Internazzjonali ta' Malta. Għal dan il-għan id-Dipartiment tad-Dwana ġie appuntat bħala Uffiċċju ta' Ġbir ta' l-Informazzjoni Supplementari.

Tingħata riċevuta għal kull dikjarazzjoni, sew mibgħuta b'mod elettroniku, bil-posta jew imwassla personalment.
13. Dikjarazzjonijiet ta' l-"Arrivals" u d-"Dispatches" li **ma jappartjenux għal l-ebda negożjant jew intrapriża minħabba dikjarazzjoni ta' numru tal-VAT ħażin jew nuqqas tiegħu** għandu jitqies bħala null. F'każi bħal dawn, minħabba l-fatt li d-Dipartiment tal-VAT mhux ser ikun f'pożizzjoni li jipproċessa d-dikjarazzjonijiet fi żmien stipulat, kull minn hu obligat li jipprovdi l-informazzjoni jitqies li naqas mill-obbligazzjoni tiegħu li jissottometti l-informazzjoni meħtieġa.
14. L-istruzzjonijiet hawn fuq imsemmija japplikaw ukoll f'ċirkostanzi fejn:
  - a. intrapriži kummerċjali jibdlu s-sidien;
  - b. negożjanti jew intrapriži jibdlu n-numru tar-reġistrazzjoni tal-VAT;
  - c. negożjanti jew intrapriži jibdeu jagħmlu kummerċ ma' l-UE għall-ewwel darba.
15. Kull min jipprovdi nformazzjoni għandu jżomm rendikont ta' kull "*Arrivals*" minn u/jew "*Dispatches*" lejn Stati Membri fl-Unjoni Ewropea bħala referenza.