

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 acquisition/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/or dispatches of goods to and from Malta, *falls below the threshold*, will be exempt from providing information about their transactions on the System of Collection of Supplementary Information (Intrastat). 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 on the System of Collection of Supplementary Information (Intrastat).
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 provided shall be classified according to the Combined Nomenclature at the 8-digit level. A copy of this classification list may be found on:
https://nso.gov.mt/Home/International_Trade_In_Goods_Statistics/Pages/Downloads.aspx
5. 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.
6. Information about dispatches and arrivals of goods to and from Malta shall be submitted on the Supplementary Information System (Intrastat) 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.**
7. 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.

8. 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.
9. The Department of VAT in conjunction with the National Statistics Office (NSO), has made arrangements to ensure the easy provision of merchandise trade data. In this regard, data providers shall submit their information electronically through a web-based form that can be accessed on <https://intrastat.nso.gov.mt>. Traders are 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. Receipts for submitted declarations will be provided automatically by the system.
10. “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, data providers shall be construed as being in breach of their obligation to submit the required information.
11. 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 European Union trade for the first time.
12. Data providers are required to keep records of all their arrivals and/or dispatches from and to the European Union Member States for ease of reference.

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

F'termini ta' l-Avviz 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 jingiebu Malta minn u dawk li jintbagħtu minn Malta lejn Membri Stati ta' l-Unjoni Ewropea biss. Akkwist jew 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-intraprizi li l-valur tal-merkanzija gross annwali tagħhom jaqa' taħt l-ammont stabbilit, ikunu eżenti milli jipprovdu nformazzjoni dwar it-transazzjonijiet tagħhom fuq is-sistema ta' Ġbir ta' Informazzjoni Supplimentari (*Intrastat*). Dawk in-negozjanti u l-intraprizi li l-valur tal-merkanzija gross annwali tagħhom jaqbeż l-ammont stabbilit kif imfassal mid-Dipartiment tal-VAT, għandhom jiprovdu nformazzjoni b'mod regolari dwar it-transazzjonijiet tagħhom fuq is-sistema ta' Ġbir ta' Informazzjoni Supplimentari (*Intrastat*).
3. Id-Dipartiment tal-VAT għandu jiddetermina l-ammont stabbilit għal kull sena kalendarja. L-ammont stabbilit mis-sena 2008 'il quddiem, huwa ta' €700.
4. L-informazzjoni pprovduta għandha tiġi kklassifikata skond il-*Combined Nomenclature* bi 8 numri. Kopja ta' din il-klassifikazzjoni tinstab fil-*website*:
https://nso.gov.mt/Home/International_Trade_In_Goods_Statistics/Pages/Downloads.aspx
5. Negozjanti u entitajiet reġistrati mad-Dipartiment tal-VAT, għandhom ikunu huma stess responsabbli billi jassiguraw li prodotti li jingiebu lejn jew jintbagħtu minn Malta permezz ta' servizz ta' *courier* jew dak postali jew b'xi mod iehor, ikunu ddikjarati u jikkompilaw l-*Informazzjoni Supplimentari (Intrastat)*.
6. Informazzjoni dwar dak li jingieb lejn u dak li jintbagħat minn Malta għandu jiġi ddikjarat fuq is-sistema ta' Ġbir ta' Informazzjoni Supplimentari (*Intrastat*) 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 Supplimentari (*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' xogħol, wara ix-xahar ta' referenza.**
7. Negozjanti u ntraprizi li jkunu se jdaħħlu merkanzija li hija soġġetta għal xi awtorizzazzjoni minħabba raġunijiet ta' sigurtà, sanita' jew saħħa għandhom jakkwistaw dik l-awtorizzazzjoni u jiprovdu dawk id-dokumenti oħra meħtieġa fir-rigward ta' dik il-merkanzija qabel ma l-oġġetti jiddaħħlu Malta.

8. Kull informazzjoni dwar dak li jinġieb jew dak li jintbagħat għandha tiġi sottomessa jew min-negozjant/intrapriża stess jew minn aġent awtorizzat li jkun imqabba minnu.
9. Id-Dipartiment tal-VAT, b'kollaborazzjoni mal-Uffiċċju Nazzjonali tal-Istatistika (NSO), għamel arrangamenti biex tingabar l-informazzjoni dwar il-kummerċ b'mod faċli. Għalhekk l-informazzjoni għandha tintbagħat b'mod elettroniku, permezz ta' formola li tinstab fuq is-sit elettroniku <https://intrastat.nso.gov.mt>. Negozjanti ser jiġu pprovduti bi kredenzjali ta' aċċess li jippermettulhom li jitrazmettu l-informazzjoni b'mod kunfidenzjali u sigur. Riċevuta għal kull dikjarazzjoni ser tiġi provduta mis-sistema b'mod elettroniku.
10. Dikjarazzjonijiet ta' l-*"Arrivals"* u d-*"Dispatches"* li **ma jappartjenux għall-ebda negozjant jew intrapriża minhabba dikjarazzjoni ta' numru tal-VAT ħażin jew nuqqas tiegħu** għandu jitqies bħala null. F'każi bħal dawn, minhabba l-fatt li d-Dipartiment tal-VAT mhux ser ikun f'pożizzjoni li jipproċessa d-dikjarazzjonijiet, kull minn hu obligat li jipprovdri l-informazzjoni jitqies li naqas mill-obbligazzjoni tiegħu li jissottometti l-informazzjoni meħtieġa.
11. L-istruzzjonijiet hawn fuq imsemmija japplikaw ukoll f'ċirkostanzi fejn:
 - a. intrapriži kummerċjali jibdlu s-sidien;
 - b. negozjanti jew intrapriži jibdlu n-numru tar-reġistrazzjoni tal-VAT;
 - c. negozjanti jew intrapriži jibdew jagħmlu kummerċ ma' l-Unjoni Ewropea għall-ewwel darba.
12. Kull min jipprovdri nformazzjoni għandu jzomm rendikont ta' kull *"Arrivals"* minn u/jew *"Dispatches"* lejn Stati Membri fl-Unjoni Ewropea bħala referenza.