

Jurisdiction's name:

Malta

Information on Tax Identification Numbers

Section I – TIN Description

In Malta, individuals who are Maltese nationals use their Identity Card Number as the TIN. Individuals who are not Maltese nationals, as well as entities resident in Malta for tax purposes are issued with a unique taxpayer reference number, made up of 9 digits, automatically generated by the IRD. While the TIN for non-Maltese nationals is generated following the submission of a completed registration form, newly formed entities who register with the Maltese Registry of Companies are automatically registered with the IRD.

The above TINs are used as a means of identification for income tax purposes, tax on wages & salaries as well as withholding tax. For the purposes of VAT, persons performing an economic activity and considered as taxable persons under local VAT legislation are issued with a separate and different VAT Identification number.

Both the Identity Card Number as well as the TIN issued to non-Maltese nationals and entities are fixed for ever and are always in the same format.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals **Yes** Entities **Yes**

Section II – TIN Structure

Format	Explanation	Comment
(0000)999L till 9999999L	8 characters: - 7 digits - 1 letter (M, G, A, P, L, H, B, Z)	Individuals who are Maltese nationals - <u>Note 1:</u> the first 4 digits may be omitted when they are 0 (zero); <u>Note 2:</u> in the case of IT processing, the length of this TIN must always be 8 characters; the first 0 (zero) must thus always be recorded.
999999999	9 digits	Individuals who are not Maltese nationals and entities resident in Malta for tax purposes.

4. Tax Return (Entities)

Inland Revenue - Malta	TR	Income Tax Return and Self Assessment		TA2_e-CO_2011_Ver 1.2	
	TA2	on behalf of a Company, a Body Corporate established by Statute, a Foundation or a Trust that made an election in terms of Article 27D(1) or a Trading or Commercial Undertaking operated by an Entity (Article 30) whether resident in Malta or not			
	NO FIELD IN THIS PART CAN BE LEFT BLANK!				
	Ref. No.	<input type="text" value="0"/>	Entity TIN		
	Name	<input type="text"/>			
	Year of Assessment	<input type="text" value="2011"/>			
	Basis Year	<input type="text" value="2010"/>			
	MAKE SURE THAT THE CORRECT DETAILS ARE ENTERED. DATA WILL BE COPIED TO ALL OTHER PAGES IN THE RETURN.				
	<p>1 In pursuance of the provisions of the Income Tax Acts you are hereby required to furnish me on this form with a true and correct declaration of the income of the company, body corporate established by statute, trading or commercial undertaking or a Trust, for the basis year indicated in this return including a self-assessment computation.</p> <p>2 All income of a resident company, body corporate, trading or commercial undertaking or a Trust, accruing in or derived from Malta or elsewhere, and whether received in Malta or not, during the accounting period stated in Part 1 below, must be stated.</p> <p>3 Except as provided in Article 68 of the Income Tax Act (Cap. 123), all income of a non-resident company, body corporate or trading or commercial undertaking, accruing in or derived from Malta, whether received in Malta or not, during the accounting period stated in Part 1 below, must be included.</p> <p>4 Full details, attachments and documentation should be given relating to all matters required to be disclosed in this return.</p> <p>5 A copy of the financial statements audited by a Certified Public Accountant and Auditor MUST be attached to this return.</p> <p>6 No section of this return is to be left blank. Where there is nothing to report, the word 'NONE' should be entered.</p> <p>7 The term 'Income Tax Acts' used in this return has the meaning assigned to it in Article 2 of the Income Tax Act (Cap. 123) and, unless otherwise stated, the Articles quoted in this return refer to the Income Tax Act (Cap. 123).</p> <p>8 This return is to be completed and forwarded so as to reach the Inland Revenue Department by not later than the last day of the ninth month following that to which the accounts for the relative financial period are made or the thirty-first March of the relative year of assessment, whichever is the later.</p> <p>9 A company carrying on banking business under the Banking Act or a company carrying on the business of insurance under the Insurance Business Act or a company which is owned and controlled, directly or indirectly, by such companies shall deliver to the Commissioner a paper copy of the audited financial statements within forty-eight hours of filing an electronic tax return.</p>				
	COMMISSIONER OF INLAND REVENUE, Floriana CMR02				
Part 1 - Company Details					
	<input type="text" value="1"/> Partnership Number	<input type="text"/>	<input type="text" value="2"/> VAT Number	<input type="text"/>	

Section IV – TIN information on the domestic website

Information on Identity Card Numbers: <https://identitymalta.com/id-cards/>

Information on TIN: Application form for expatriate taxpayers - https://ird.gov.mt/downloads/other/expatriates_form_editable.pdf

No online checker is available.

Section V – Contact point for further information

Email – Taxpayers Services – taxpayerservice.ird@gov.mt