

Malta VAT Amnesty Extension



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Malta extends VAT amnesty

Legal notice 112 of 2012, published on 10 April 2012 amended certain aspects of the Malta VAT amnesty (announced in December of 2011) which provides for a remission of interest and administrative penalties for registered persons who have an outstanding balance under the 1994 VAT Act, Customs and Excise Tax Act or the 1998 VAT Act.

For a detailed explanation of the VAT amnesty please refer to [VAT insight 2012/03 of December 2011](#).

In essence, the amendment has extended certain key deadlines and has provided some registered persons with an opportunity to gain further remission.

Deadline Extension

The amendment has enacted the following extensions:

- To be eligible for the VAT Amnesty the registered person must submit by the 15 April 2012, all VAT returns falling due on or before that date, together with full payment (if any is due).
- The deadlines for payments under the different options (see table below) have been pushed forward to commence from 31 May 2012. The original deadlines commenced from 15 March 2012.
- The deadline for withdrawal of an appeal before the VAT Appeals Board, the Administrative Review Tribunal or the Court of Appeal has been extended accordingly from 15 January 2012 to 15 April 2012.

Registered person's option	Down-payment	Full payment made by	Remission of interest & penalties
A	N/A	31 May 2012	80%
B	30% by 31 May 2012	31 July 2012 (as extended) in equal monthly instalments	70%
C	30% by 31 May 2012	31 October 2012 (as extended) in equal monthly instalments	60%
D	30% by 31 May 2012	30 April 2013 (as extended) in equal monthly instalments	50%

Opportunity for further remission

The amendment to the amnesty also provides that any person who made a down payment in accordance with options B, C or D by the original deadline of 15 March 2012 (i.e. the deadline prior to this amendment) may gain further remission by opting to make an additional payment by 31 May 2012 and reverting to another plan.

By way of example, a person who sought to exercise option B and obtain a remission of 70% may now make the necessary "top-up" by 31 May 2012 so as to fall within option A, thereby increasing the remission of interest and penalties to 80%.

Should you require any assistance, please do not hesitate to contact [Mark Grech](#) or your usual Deloitte Malta contact.

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