

**Linji Gwida dwar l-implimentazzjoni  
tas-  
Sistema ta' { bir ta' Informazzjoni Supplimentari**

Skond l-Avvi\ Legali 131 ta' l-2004, il-Kummissarju tal-VAT qed jag]ti dawn l-istruzzjonijiet dwar l-implimentazzjoni tas-Sistema ta' { bir ta' Informazzjoni Supplimentari:

1. Is-Sistema ta' { bir ta' Informazzjoni Supplimentari tkopri l-prodotti li jingiebu Malta minn u dawk li jintbag]tu minn Malta lejn Membri Stati ta' l-Unjoni Ewropea biss. Provvista ta' servizzi ma jagħmlux parti mis-sistema ta' Ġbir ta' Informazzjoni Supplimentari.
2. G]andu jiġi determinat *threshold* annwali ta' informazzjoni supplimentari g]all-wasla jew tluq ta' oġġetti lejn u minn Malta u l-Istati Membri ta' l-Unjoni Ewropea. In-negozjanti u l-intrapri\i li l-valur tal-merkanzija gross annwali tag]hom lejn u minn Malta *ma jaqbi\lx l-ammont stabbilit*, ikunu eżentati milli jipprovdu nformazzjoni supplimentari dwar it-transazzjonijiet tag]hom. Dawk in-negozjanti u l-intrapri\i li l-valur tal-merkanzija gross annwali tag]hom lejn u minn Malta *jaqbeż dan l-ammont stabbilit*, g]andhom jipprovdu nformazzjoni b'mod regolari dwar it-transazzjonijiet tag]hom.
3. Id-Dipartiment tal-VAT g]andu jiddetermina l-ammont stabbilit g]al kull sena kalendarja. L-ammont stabbilit g]as-sena 2004 huwa ta' Lm300.
4. L-informazzjoni ta' dak li jingiebu u dak li jintbag]at g]andha ti[i sottomessa lill-Uffiċċju ta' Ġbir ta' l-Informazzjoni Supplimentari fid-Dipartiment tad-Dwana l-Belt Valletta fuq formoli apposta b'kuluri differenti biex ikun iktar fa`li l-u`u tag]hom. Dak li jingiebu g]andu jitni\\el fuq il-formola VAT/AS/101/2004 u, fejn me]tie[, fuq formola ta' kontinwazzjoni. Fuq din il-formola hemm miktuba b'ittri ]oxnin il-kelma "**ARRIVALS**". Dak li jintbag]at g]andu jitniżżel fuq il-formola VAT/DS/102/2004 u, fejn me]tie[, fuq formola ta' kontinwazzjoni. Fuq din il-formola hemm miktuba b'ittri ]oxnin il-kelma "**DISPATCHES**". Dawn il-formoli g]andhom jimtlew b'mod korrett u li jinqraw sew.
5. L-informazzjoni fil-formoli ndikati f'taqsimha 4 hawn fuq, g]andhom ji[u kklassifikati skond il-*Combined Nomenclature* bi 8 numri. Kopja ta' din il-klassifikazzjoni tinstab fil-*website* <http://www.nso.gov.mt/site/page.aspx?pageid=122>.
6. Formoli ta' Informazzjoni Supplimentari jistg]u jinkisbu jew mid-Dipartiment tal-VAT jew mill-Uffi`ju ta' { bir ta' l-Informazzjoni Supplimentari fid-Dipartiment tad-Dwana l-Belt Valletta jew mit-Taqsima tad-Dwana fl-Ajruport Internazzjonali ta' Malta. Dawn il-formoli jistg]u jinkisbu wkoll mill-website kif imsemmi f' taqsima 5 hawn fuq. **Fotokopji jew fax ma jiġux aċċettati.**
7. F'każ ta' "*groupage*" jew "*full-load cargo*", kopja tad-Dikjarazzjoni Supplimentari għal kull kunsinna flimkien mal-"*gate pass*" għandhom jithallew ma' l-uffiċċjal tas-sigurta' fil-kancell. Għandu jkun hemm tliet kopji tad-Dikjarazzjoni Supplimentari u dawn għandhom jittieħdu fl-Uffiċċju ta' Ġbir ta' l-Informazzjoni Supplimentari fid-Dipartiment tad-Dwana l-Belt Valletta jew fit-Taqsima tad-Dwana fl-Ajruport Internazzjonali ta' Malta biex jiġu ttimbrati. Il-kopja oriġinali tinzamm mill-iskrivan, it-tieni kopja tkun għan-negozjant jew l-aġent tiegħu, filwaqt li t-tielet kopja għandha titwaħħal mall-"*gate pass*", fejn dan hu applikabbli. Kull negozjant li jkun qed iġġorr miegħu merkanzija ta' natura kummerċjali għandu jimla' id-Dikjarazzjoni Supplimentari fi żmien 24 siegħa.
8. Negozjanti li jużaw servizz tal-*Courier* jew tal-Posta huma obbligati li jimlew id-Dikjarazzjoni Supplementari fi żmien 24 siegħa.

9. Informazzjoni dwar dak li jin[ieb lejn u dak li jintbag]at minn Malta g]andu ji[i ddikjarat **g]al kull kunsinna** mill-1 ta' Mejju 2004. Madankollu n-negozjanti huma m]e[ [a li jimlew il-formoli ta' Informazzjoni Supplimentari sa mill-1 ta' April 2004 sabiex is-sistema til]aq tindara sew.
10. Negozjanti u ntrapriži li jkunu se jdaħflu 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 jiddaħflu Malta.
11. Kull informazzjoni dwar dak li jinġieb jew dak li jintbag]at g]andha ti[i sottomessa jew min-negozjant/intrapriża stess jew minn a[ent awtorizzat li jkun imqabba minnu. F'ka\ b]al ta' l-aħħar, in-negozjant jew l-intrapri\va huma me]tie[a li jinfirmaw lill-Kummissarju tal-VAT permezz ta' l-Uffi` `ji ta' { bir ta' l-**Informazzjoni Supplimentari** fid-Dipartiment tad-Dwana, dwar l-a[ent awtorizzat imqabba minnhom.
12. Saru arran[amenti biex tin[abar l-informazzjoni dwar il-merkanzija b'mod fa`li. G]alhekk l-informazzjoni g]andha tintbag]at jew:
  - a. b'mod elettroniku permezz ta' sit fuq l-internet li jkun jista' jintuza fil-futur qarib. Dawk kollha li jagħ\lu li jibag]tu l-informazzjoni b'dan il-mod ser ji[u pprovdu b'**username** u **password** li jippermettulhom li jittrasmettu l-informazzjoni b'mod kunfidenzjali u b'sigurta'.
  - b. permezz ta' formola lill-Uffi` `ji ta' { bir ta' l-**Informazzjoni Supplimentari** fid-Dipartiment tad-Dwana il-Belt Valletta jew fit-Taqsima tad-Dwana fl-Ajruport Internazzjonali ta' Malta. G]al dan il-g]an id-Dipartiment tad-Dwana [ie appuntat b]ala Uffi` `ju ta' { bir ta' l-**Informazzjoni Supplimentari**.

Ting]ata r`evuta g]al kull dikjarazzjoni, sew jekk mibg]uta b'mod elettroniku, bil-posta jew imwassla personalment.
13. Dikjarazzjonijiet ta' l-"Arrivals" u d-"Dispatches" li **ma jappartjenu g]all-ebda negozjant jew intrapriża min]abba dikjarazzjoni ta' numru tal-VAT nieqes jew ]a\in** jitqiesu b]ala nulli. F'każi bħal dawn, min]abba l-fatt li d-dikjarazzjonijiet jistg]u ma jkunux pro`essati fi \mien stipulat, kull minn hu obligat li jipprovdi l-informazzjoni jitqies li naqas mill-obbligazzjoni tieg]u li jissottometti l-informazzjoni me]tie[a.
14. L-istruzzjonijiet hawn fuq imsemmija japplikaw ukoll f'ċirkostanzi fejn:
  - a. intrapri\i kummer`jali jibdlu s-sidien;
  - b. negozjanti jew intrapri\i jibdlu n-numru tar-re[istrazzjoni tal-VAT;
  - c. negozjanti jew intrapri\i jibdew jag]mlu kummer` ma' l-UE g]all-ewwel darba.
15. Kull min jipprovdi nformazzjoni g]andu j\omm b]ala referenza rekord ta' kull "*Arrivals*" minn u/jew "*Dispatches*" lejn Membri Stati fl-Unjoni Ewropea.

## **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. An annual supplementary information threshold for the arrivals and dispatches of goods to and from Malta and the Member States of the European Union is to be established. Traders and enterprises whose value of annual gross merchandise arrivals and dispatches of goods to and from Malta, *falls below this threshold*, will be exempt from providing supplementary information about their transactions. Traders and enterprises whose value of annual gross merchandise arrivals and dispatches of goods to and from Malta, *exceeds the said established threshold*, will have to provide regular information about their transactions.
3. The Department of VAT shall establish the threshold in respect of each calendar year. The threshold for 2004 has been established at Lm300.
4. The information in respect of arrivals and dispatches must be submitted to the Supplementary Information Collection Offices at the Customs Department 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://www.nso.gov.mt/site/page.aspx?pageid=122>.
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. In the case of groupage or full-load cargo, a copy of the Supplementary Declaration for each consignment must accompany the gate-pass and handed over to the security personnel at the gate. All Supplementary Declarations must be in triplicate and be presented at the Supplementary Information Collection Offices 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, a second copy by the trader/agent and the third copy must be attached to the gate-pass where applicable. Any trader with accompanied commercial luggage must fill in the Supplementary Declaration within 24 hours.
8. Traders using Courier service or Postal service are obliged to fill in the Supplementary Declaration within 24 hours of receipt of the goods.

9. Information about arrivals and dispatches of goods to and from Malta shall be submitted **in respect of each consignment** as from the 1 May 2004. However, traders are enjoined to start filling Supplementary Information returns as from the 1 April 2004 in order to ensure a smooth phasing in of the system.
  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. In the latter case, traders and enterprises shall be required to inform the Commissioner of VAT through the **Supplementary Information Collection Offices** at the Customs Department, of their appointed authorised agent.
  12. Arrangements have been made to ensure the easy provision of such 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 may be accessed in the near future. Traders opting for this practice will be provided with their own **username** and **password** 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, 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 or missing VAT registration** shall be considered as null and void. Since such declarations may not be processed 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.