



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	18
Reduced	7, 5
Increased	n/a
General	In principle, for each supply or service rendered by a company a proper invoice must be issued.
Specifics	A tax invoice must be issued by every VAT-registered person who qualifies for input tax credit in respect of all supplies excluding exempt without credit supplies where the customer is identified for VAT purposes. In all other cases (excluding always exempt without credit supplies) a tax invoice is not mandatory but instead there is an obligation to issue a fiscal receipt. Exempt without credit supplies do not trigger an obligation to issue a tax invoice or fiscal receipt.
Language of the invoices	n/a
Invoices in foreign currency	Invoices must be issued in EUR. Foreign currency may only be given as a reference. The exchange rates to be used are those published by the European Central Bank.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
EU VAT-ID-No. of customer for domestic supplies
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies is obligatory
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Direktive in case of intra-Community supplies
Indication that reverse charge applies
Reference to provision in local legislation in case of reverse charge or alternatively reference to provision in EC-Direktive in case of reverse charge
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Direktive in case of VAT exemption

Remarks on invoices	
intra-Community supplies	Intra-Community supply pursuant to Item 3, Part One of the Fifth Schedule to the Malta Value Added Tax Act 1998
Triangulation	Triangulation: Intra-Community supply pursuant to Article 20(2)(a) and Item 2(2) of Part 3 of the Third Schedule to the Malta Value Added Tax Act 1998 - Reverse Charge
Reverse Charge	Reverse Charge
Export of goods to non-EU countries	Export: Exempt with credit supply pursuant to Item 1(1), Part One of the Fifth Schedule to the Malta Value Added Tax Act 1998
Self-billing	Self-billing
Cash accounting	where VAT is chargeable at the time payment for the supply is made/received
Special schemes	Margin Scheme (Travel Agents), second hand goods, works of art, collectors items & antiques, auctions
Invoices for small amounts	Invoices for small amounts are possible up to an amount of 100 €
Invoicing Requirements	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	VAT number of customer
	Nature of goods supplied/services rendered
	Taxable amount for the VAT
	VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	No
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	No
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	No
Others	Deductibility to be determined in accordance with the general principle - whether the expense is attributable to taxable or exempt with credit supplies