

马耳他税收居民身份认定规则

一、个人

根据所得税法第 2 条 (<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8658>) 的规定，除非个人存在临时离境情况，声称为其他国家税收居民且税务局长认为合理，个人应视为马耳他居民。

一般而言，一个公历年度内在马耳他境内居住超过 6 个月的个人视为马耳他税收居民（参见所得税法第 13 条）。个人税收居民身份基于个案事实进行判定，通常考虑以下因素：

- 居所所在地
- 停留天数，即：>183 天
- 是否有规律地、频繁地进入马耳他境内
- 是否有居住在马耳他境内的意愿
- 出生关系（含出生地）
- 家庭关系
- 商业关系

对于拥有双重税收居民身份的个人，根据相关双边税收协定具体确定其税收居民身份。当个人无法确定其税收居民身份时，可以咨询税务顾问。

二、实体

根据上述所得税法第 2 条的规定，在马耳他境内成立的实体一般视为马耳他税收居民。如果实体在马耳他境外成立，但其管理和控制职能主要在马耳他境内履行，则仍视为马耳他税收居民。“管理和控制”的概念在马耳他税法中并未具体定义，实践中为了确定管理和控制是否在马耳他境内实施，税务部门通常会考虑董事会议、股东大会是否在马耳他召开、以及除在马耳他召开的会议外是否有其它关于公司的决策在马耳他做出。对于拥有双重税收居民身份的实体，根据相关双边税收协定具体确定其税收居民身份。

所得税法第 2 条所指“公司”包含如下：

- (a) 根据公司法或商业合伙企业条例成立的有限责任公司；或者依据马耳他其他有效法律成立的具有类似形式的公司；
- (b) 根据公司法或商业合伙企业条例成立的合伙企业，其根据所得税管理法第 27（6）条规定选择在一定时间期间作为公司开展业务；
- (c) 根据民法及其“第二计划”（Second Schedule）相关规定注册成立的合伙企业，根据所得税管理法第 27（6）条规定选择在一定时间期间作为公司开展业务；

(d) 根据公司法相关规定成立的欧盟经济利益集团 (EEIG)，其根据所得税管理法第 27 (6) 条规定选择在一定时间期间作为公司开展业务；

(e) 在马耳他境外注册成立，且与上述公司性质类似的实体；

(f) 在马耳他境外注册成立，且与 c 项至 e 项中提及的合伙企业性质类似的实体，其选择根据所得税管理法第 27 (6) 条规定选择在一定时间期间作为公司开展业务；

(g) 根据马耳他现行相关法律注册成立的合作社团。

上述法律规定中的“实体”包括任何实体形式的公司、团体、社团、及其他协会，无论其是否是公司组织形式，也不论其是否具有法人资格。

以下为相关法律及其网址链接：

1、 马耳他公司法：

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8853>

2、 商业合伙企业条例

<http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8688>

3、 民法:

[http://www.justiceservices.gov.mt/DownloadDocument.aspx?
app=lom&itemid=8580](http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8580)

4、 公司法 (EEIG 相关):

[http://www.justiceservices.gov.mt/DownloadDocument.aspx?
app=lom&itemid=10497](http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=10497)

5、 所得税管理法:

[http://www.justiceservices.gov.mt/DownloadDocument.aspx?
app=lom&itemid=8841](http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8841)

三、不视为税收居民的实体

基于 CRS 报告目的, 应报告实体也包括合伙企业、信托或者基金。因此, 出于 CRS 信息报告的目的, 即使是通常视为税收透明体或者不视为纳税人的实体也应视为马耳他税收居民。

四、联系方式

马耳他主管部门联系方式如下:

Aldo Farrugia

Director General, Legal and International

International Tax Unit

MFSA

Notabile Road

Attard BKR 3000

Malta

电子邮件: ca-eoi.ird@gov.mt

马耳他纳税人识别号编码规则

一、纳税人识别号介绍

马耳他公民的身份证号码作为其纳税人识别号使用。非马耳他公民个人和马耳他居民实体由马耳他国家税务局自动发放唯一的纳税人识别号，该识别号由 9 位数字组成。非马耳他公民个人在填报并提交申请表之后取得纳税人识别号；新成立的马耳他实体在公司注册处注册时自动获得纳税人识别号。

纳税人识别号广泛用于所得税、工薪税及代扣代缴等涉税事项。就增值税而言，在马耳他开展商业活动且依照当地增值税法规应为增值税纳税人的马耳他税收居民会获得一个与上述纳税人识别号不同的增值税识别号。

马耳他公民的身份证号码、非马耳他公民个人和实体的纳税人识别号一经发放，永久不变。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

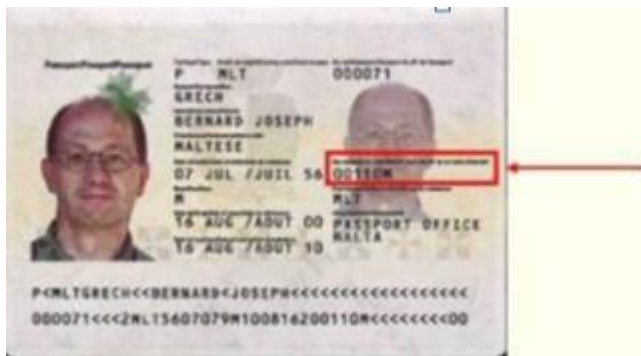
格式	编码规则	备注
(0000)999L 至 9999999L	由 8 个字节组成，包含： - 7 位数字 - 1 位字母	适用于马耳他公民 <u>注 1</u> ：前四位数为 0 时可以省略

	(M, G, A, P, L, H, B, Z)	<u>注 2</u> : 在系统中输入时纳税人识别号必须为 8 位, 不足 8 位的, 前面以 0 补足。
999999999	由 9 位数字组成	适用于非马耳他公民个人及马耳他税收居民实体。

三、如何找到纳税人识别号

纳税人识别号载于以下官方身份证明文件中:

1、 护照



纳税人识别号

2、 身份证



纳税人识别号

3、 纳税申报表 (个人)

Income Tax Return and Self Assessment

for the Year ended 31st December 2009 (Year of Assessment 2010)

See the Department's Data Protection Policy in the booklet accompanying this form.

Personal Details

Complete only if printed information is missing or incorrect.

ID No./Ref. No.

Surname

Name

House No./Name

Street

Locality

Postcode

Country

Telephone No.

身份证号/纳税人识别号

Complete only if printed information is missing or incorrect.

Date of Birth
d d m m y y y y

Social Security No.

Spouse Name & Surname

Date of Marriage
d d m m y y y y

Spouse I.D. No./Ref. No.

Tax Status

Your current status known to the department

If your status has changed tick the appropriate box

Single
 Married and living together
 Separated
 Widow/Widower
 Single parent

Date of change
d d m m y y y y

Residency Status

Q.1. Were you a resident of Malta for Income Tax purposes? (if no, answer Question 2)

Tick as appropriate

No Yes

From
d d m m y y y y

Q.2. If you answered NO to Question 1, did you reside in Malta at any time?

No Yes

To
d d m m y y y y

4、 纳税申报表（实体）

TR TA2	Income Tax Return and Self Assessment		TA2_e-CO_2011_Ver 1.2
	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		
Inland Revenue - Malta	NO FIELD IN THIS PART CAN BE LEFT BLANK!		
	Ref. No.	<input type="text" value="0"/>	
	Name	<input type="text"/>	
	Year of Assessment	<input type="text" value="2011"/>	实体纳税人识别号
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			
1 Partnership Number		<input type="text"/>	2 VAT Number

四、国内网站信息

更多身份证号相关信息参见 <https://identitymalta.com/id-cards/>

更多纳税人识别号相关信息参见: (外国纳税人申请表)

https://ird.gov.mt/downloads/other/expatriates_form_editable.pdf

暂不提供线上查询工具。

五、联系方式

电子邮件 (纳税人服务): taxpayerservice.ird@gov.mt

资料来源：

马耳他税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Malta-Residency.pdf>

马耳他纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Malta-TIN.pdf>

Malta - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

Under Article 2 of the Income Tax Act [available under the following link: <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8658>] an individual is considered to be resident in Malta except for such temporary absences as to the Commissioner may seem reasonable and not inconsistent with the claim of such individual to be resident in Malta.

In general, individuals who spend more than six months in Malta in a calendar year are likely to be Maltese tax residents [reference is made to Article 13 of the Income Tax Act]. Tax residency in Malta is a facts-based test and the following factors are usually taken into account to determine residency of individuals:

- Place of abode
- Physical presence, i.e. > 183 days
- Regularity and Frequency of visits
- Intention to reside in Malta
- Ties of birth
- Ties of family
- Business ties

Issues of dual residence are normally solved by tax treaties. In cases where the person cannot determine his/her tax residence, it is ideal to consult with a tax advisor.

Section II - Criteria for Entities to be considered a tax resident

Generally, as per Article 2 of the Income Tax Act, an entity will be treated as a tax resident of Malta if it is incorporated in Malta. An entity incorporated outside Malta is considered resident in Malta only if the management and control of the entity is exercised in Malta. The term “management and control” is not defined in Maltese tax law, however in practice, in order to establish that management and control is in Malta, the Inland Revenue Department would take into account whether the board meetings of the company are held in Malta, whether general meetings are held in Malta, and whether any other decisions of the company are taken except at meetings in Malta. For dual resident entities, the residence of the entity may be determined by treaty.

The term ‘company’ under Article 2 of the Income Tax Act includes:

- (a) a limited liability company constituted under the Companies or under the Commercial Partnerships Ordinance; or any other company constituted as such under any other law in force in Malta;
- (b) any partnership en nom collectif and any partnership en commandite constituted under the Companies Act or under the Commercial Partnerships Ordinance, where the

partnership has elected to be treated as a company in terms of article 27(6) of the Income Tax Management Act and for as long as such election remains in force;

(c) any partnership regulated by the applicable provisions of the Civil Code and registered in such manner as may from time to time be provided in terms of the Second Schedule to the Civil Code, where the partnership has elected to be treated as a company in terms of article 27(6) of the Income Tax Management Act and for as long as such election remains in force;

(d) any European Economic Interest Grouping (EEIG) formed pursuant to the provisions of the Companies Act (European Economic Interest Grouping) Regulations, where the EEIG has elected to be treated as a company in terms of article 27(6) of the Income Tax Management Act and for as long as such election remains in force;

(e) any body of persons constituted, incorporated or registered outside Malta, and of a nature similar to a company referred to above;

(f) any body of persons constituted, incorporated or registered outside Malta and of a nature similar to any partnership referred to in (c) to (e) above, where such body of persons has elected to be treated as a company in terms of article 27(6) of the Income Tax Management Act and for as long as such election remains in force;

(g) any co-operative society duly registered as such under the appropriate law for the time being in force in Malta.

For the purposes of this definition, the term ‘body of persons’ means any body corporate, including a company, and any fellowship, society or other association of persons, whether corporate or unincorporate, and whether vested with legal personality or not.

For the purposes of the above, the following are the links to the relevant legislative instruments:

1. Companies Act Malta:

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8853>

2. Commercial Partnership Ordinance:

<http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8688>

3. Civil Code:

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8580>

4. Companies Act (European Economic Interest Grouping) Regulations:

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=1049>

[7](#)

5. Income Tax Management Act:

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8841>

Section III - Entity types that are as a rule not considered tax residents

For the purposes of reporting under the Common Reporting Standard, a reportable entity also includes partnerships, trusts or foundations. Thus for reporting purposes,

an entity will be held to be ‘tax resident’ in Malta, even if it is usually treated as fiscally transparent or not usually treated as a taxable person.

Section IV - Contact point for further information

Contact details of the Competent Authority in Malta are the following:

Aldo Farrugia,

Director General, Legal and International

International Tax Unit

MFSA

Notabile Road

Attard BKR 3000

Malta

ca-eoi.ird@gov.mt

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 - Note 1: the first 4 digits may be omitted when they are 0 (zero); Note 2: 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.

Section III – Where to find TINs

TINs are reported on the following official documents of identification:

1. Passport



2. Identity Card



3. Tax Return (Individuals)

Income Tax Return and Self Assessment

for the Year ended 31st December 2009 (Year of Assessment 2010)

See the Department's Data Protection Policy in the booklet accompanying this form.

Personal Details

Complete only if printed information is missing or incorrect

ID No./Ref. No.

Title

Surname

Home

House No./Name

Street

Locality

Postcode

Country

Telephone No.

Identity Card
Number/ TIN

Complete only if printed information is missing or incorrect

Date of Birth
d d m m y y y y

Social Security No.

Spouse Name & Surname

Date of Marriage
d d m m y y y y

Spouse I.D. No./Ref. No.

Tax Status

Your current status known to the department

If your status has changed tick the appropriate box

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of change	
Single	Married and living together	Separated	Widow	Single parent	<input type="text"/>	<input type="text"/>
			Widower		<input type="text"/>	<input type="text"/>
					<input type="text"/>	<input type="text"/>
					<input type="text"/>	<input type="text"/>
					<input type="text"/>	<input type="text"/>
					<input type="text"/>	<input type="text"/>

Residency Status

Q.1. Were you a resident of Malta for Income Tax purposes? (if no, answer Question 2)

Tick as appropriate

No Yes

From
d d m m y y y y

Q.2. If you answered NO to Question 1, did you reside in Malta at any time?

No Yes

To
d d m m y y y y

4. Tax Return (Entities)

Inland Revenue - Malta	TR TA2	Income Tax Return and Self Assessment	TA2_e-CO_2011_Ver 1.2	
	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"/>		
	Name	<input type="text"/>		
	Year of Assessment	<input type="text" value="2011"/>	Entity TIN	<input type="text"/>
	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	

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