

Intrastat Declarations

1. General information and competent authorities

Malta Intrastat declarations are submitted to the Intrastat authorities, whose contact details are as follows:

International Trade Statistics Unit

National Statistics Office

Lascaris, Valletta

VLT 2000 Malta

Tel: +356 2599 7161-9

Email: intrastat@gov.mt

Intrastat Supplementary Declaration Portal: [Online Supplementary Declaration System \(Intrastat\)](#)

For any information, resources and updates, go on the following website: [International Trade in Goods](#)

Filing periods and submission due dates

Intrastat declarations must be submitted monthly and are due before the 10th business day of the month following the reporting period.

If the due date falls on a weekend or public holiday, the due date is the next business day.

2. Legal Framework

[The Intrastat declaration is a legal obligation for all traders that affect an import from or an export to an EU Member State. The legal notice covering this obligation is found in LN 105 of 2008.](#)

3. Intrastat thresholds

A trader becomes liable to file Intrastat declarations if one of the thresholds below is exceeded. If a trader exceeds the threshold during a particular year, he must submit Intrastat declarations starting from the first month of the year in which the threshold was reached or exceeded.

The thresholds in Malta are as follows:

<u>Flow</u>	<u>Threshold</u>
Dispatches	EUR 700
Arrivals	EUR 700

4. Manner of filing

Electronic filing

To submit electronic Intrastat declarations, a trader must complete the registration application (VAT/INTRA/105/2004) and send it to the International Trade Statistics Unit by email on intrastat@gov.mt. The form is available for download at:

[Intrastat Account Application Form](#)

More information can be found at:

[Intrastat Declaration System – Instructions](#)

After submission, the trader should receive a username and an activation link valid for 48 hours to access the online submission platform.

Electronic filing is done through the NSO website: [Intrastat Declaration System](#) using the relevant username and password.

If a trader has multiple items to declare in a particular month and/or various suppliers/consignees, the XML function can be used to upload all the various items at one go.

The XML schema can be downloaded from this link: [XML Schema File](#)

Alternatively, you can download an excel template version of the schema file from the following link:

[Schema File Excel Template Version](#)

For further information contact the International Trade Statistics Unit at NSO.

Details of each field of the XML Schema File can be downloaded from [here](#).

5. Corrective declaration

If an electronic declaration has to be corrected, the company can access the previously submitted declaration and make the correction if the declaration is marked as “not complete.” If completed declarations must be corrected, the International Trade Statistics Unit must be contacted to make the correction.

To correct a declaration send an email to: intrastat@gov.mt.

In the email, state the number of the declaration to be corrected.

6. Nil declaration

There is no requirement to submit a nil declaration if there are no movements in the relevant month.

7. Forms and instructions

1. [Online Supplementary Declarations](#)
2. [Intrastat Account Application](#)
3. [Implementation Guidelines \(v22\)](#)

8. Important links

1. [VIES](#)
2. [Customs Electronic System](#)
3. [CN Codes \(HS Codes\) Search Engine](#)
4. [Taric Codes Search Engine](#)
5. [EORI Number Validation](#)
6. [UK VAT Number Validation](#)
7. [VAT General information for Businesses](#)
8. [Taxable Persons under EU VAT Rules](#)

9. Important downloads

- CN Codes Validity and Requirements
 1. [CN 2022](#)
 2. [CN 2021](#)
 3. [CN 2020](#)
 4. [CN 2019](#)
- [Geonomenclature 2021](#)