

ECO-CONTRIBUTION

NOTES ON COMPLETING THE ECO-CONTRIBUTION RETURN

Column 1: HS Code Number

- Indicate the **correct** HS Code number in first column of the Eco-Contribution return. For example, quote 2201 for water.

The HS Codes are listed in Legal Notice 28 of 2005, available online from
[www.vat.gov.mt/docs/LN28.pdf].

An item whose HS Code is in six or eight digit, will require that 6 or 8 digit HS Code to be entered in the first column of the Eco-contribution return.

Quote **85252091** for mobile phones, but **847050** for cash registers

Use a separate line for products carrying different HS codes, even if they attract the same rate of Eco-Contribution.

On the other hand, group entries carrying the same HS code and same Eco Contribution rate into one line entry.

Column 2: Unit Rate

- Enter the rate of Contribution per unit, litre or piece, as the case may be, in the second column of the return. Do not include VAT in this return.

The VAT element should be included in the appropriate VAT Return.

Column 3: Quantity

- The third column of the return should include the number of units, litres or pieces sold, transferred, disposed of or destroyed or no longer in your possession and on which an Eco-Contribution is due.

Column 4: Eco-Contribution Payable

- The Eco-Contribution due when multiplying figures declared in columns 2 and 3.
- Amounts due are to be declared in Lm, cents format (0.00).

Call 227 99 292, 257 or 298 or Freephone 8007 4404 for further information



Value Added Tax Department
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