

**Payment of Tax on Rents from Residential Lets**

Article 31D (6A) of the Income tax Act (Cap 123)

- This form is to be used by persons who have failed to declare in their income tax returns rental income from tenements leased to individual/s as a residence or garage during the relevant period.
- To qualify for the 15% rate, the tenement:
  - must not be a commercial tenement; and
  - has to consist of either a dwelling house or part thereof which is to be occupied as a home or residence by the occupier or a garage; and
  - does not require a licence by the Malta Tourism Authority.

Address or other description of property					Gross rent received								
No.	Name	Street	Council		2005	2006	2007	2008	2009	2010	2011	2012	Total
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
(a) Total Rental Income declared (€)													
(b) Number of years comprised in the relevant period in respect of which rental income is being declared													
(y) Taxable amount (Y = (a / b) x 2) (€)													
<b>Total tax chargeable at 15% (Y x 15%)* (€)</b>													

\*If you are declaring only for one year multiply the total rents (a) by 15%

**Payment together with this form have to be submitted by not later than the 30<sup>th</sup> June 2015.**

I declare that the information given above is true and correct.

Name \_\_\_\_\_

Income Tax No \_\_\_\_\_

Designation \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

The Inland Revenue Department uses the information provided, to process this form in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Inland Revenue Department unless permitted by law. The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) to protect your privacy. Any queries may be addressed to the Data Controller, Inland Revenue Department, Floriana FRN 0170

