



1. Purpose

This form is required to be furnished to the Office of the Commissioner for Revenue for the purpose of registering a foundation for income tax purposes. This form may also be used for the purposes of (i) the irrevocable election to have the foundation taxed under the provisions of the Act applicable to trusts; and (ii) the irrevocable election for foundations enrolled in terms of the Voluntary Organisations Act or foundations that are established for the achievement of a special purpose and are non-profit making to be taxed under the provisions of the Act applicable to trusts or to be treated in the same manner as a company that is ordinarily resident and domiciled in Malta.

2. Accompanying Documents

- a copy of the certificate of registration as a foundation in accordance with the relevant provisions of the Civil Code;
- a copy of the certificate of enrolment in terms of the Voluntary Organisations Act where applicable;
- a copy of the written instrument establishing/evidencing the foundation in the case of foundations not opting to be treated as trusts.

3. Signatures

This return is to be signed by each of the administrators of the foundation that is a person resident in Malta.

4. Where to File

The completed application form is to be submitted to:
Office of the Commissioner for Revenue

PART 1 - DETAILS OF FOUNDATION

Name of Foundation	
Date of Establishment of Foundation	
Date of Appointment of First Resident Administrator	
First Year of Assessment	
Objects of Foundation (brief description of activities)	

Type of Foundation

Foundation enrolled in terms of the Voluntary Organisation Act

Foundation established for the achievement of a social purpose and is non profit making

Other Foundations

FOR OFFICIAL USE ONLY

Foundation Income Tax No.

Determination/Election Ref. No.

Received

PART 2 - CONTACT INFORMATION

Name of Resident Administrator(s):					Income Tax No:															
Contact Details:																				
House No.																				
Street																				
Locality																				
Post Code																				
Country																				
Email																				
Telephone No.					Fax No.															

PART 3 - DETAILS OF FOUNDER(S) & BENEFICIARIES (optional if foundation elects to be taxed as a trust)**PART 3A - FOUNDER(S)**

Name:					Income Tax No: (where applicable)															

PART 3B - BENEFICIARIES

Name:					Income Tax No: (where applicable)															

PART 4A - TAXATION DETAILS

(Not applicable to foundations enrolled in terms of the Voluntary Organisations Act or not being so enrolled are established for the achievement of a social purpose and is non profit making)

Note: Mark [✓] as appropriate

Foundation taxed as a company

The undersigned administrator confirms that the foundation shall be treated in the same manner as a company that is ordinarily resident and domiciled in Malta for income tax purposes

Election to have foundation taxed under the provisions of the Act applicable to trusts

The undersigned administrators are hereby irrevocably electing that the above-named foundation be taxed under the provisions applicable to trusts.

PART 4B - TAXATION DETAILS

(Applicable only to foundations enrolled in terms of the Voluntary Organisations Act or not being so enrolled are established for the achievement of a social purpose and is non profit making)

Note: Mark [✓] as appropriate

Election to have foundation taxed as a company

The undersigned, as administrators of a foundation enrolled in terms of the Voluntary Organisations Act or established for the achievement of a social purpose and are non-profit making, are hereby irrevocably electing that the above-named foundation be treated in the same manner as a company that is ordinarily resident and domiciled in Malta. This election shall apply as from the following year of assessment onwards:
Y/A _____

Election to have foundation taxed under the provisions of the Act applicable to trusts

The undersigned administrators are hereby irrevocably electing that the above-named foundation be taxed under the provisions applicable to trusts.

Foundation taxed at the rates specified in article 56(1)(d)

The undersigned administrator declares that no election or application mentioned in the previous paragraph shall be made and consequently such foundation shall be charged on the relevant profits at the rate specified in article 56(1)(d) subject to the provisions of 56(9)(b) of the Act.

PART 5 - SUPPLEMENTARY INFORMATION

Please give any other details and information you consider necessary

PART 6 - STATEMENT AND SIGNATURE(S)

I/We declare that:

- I am (we are) attaching herewith all documents required in connection with the registration of the above named foundation;
- I am (we are) aware of all the requirements under the Income Tax Acts in relation to the above named foundation; and
- I (we) have examined the contents of this return and to the best of my (our) knowledge and belief, it is true, correct and complete

Name	Signature	Indicate Administrator's Place of Residence	Date