



RENDIKONT PROFIT AND LOSS ACCOUNT

għas-sena / for year:

Numru tal-I.D. <i>I.D. Number</i>		Tip ta' Negozju <i>Type of Business</i>
Isem u Kunjom <i>Name & Surname</i>		
Indirizz <i>Address</i>		Nru. tal-P.E. <i>P.E. No.</i>
		Nru. tal-VAT <i>VAT No.</i>

Ikopri l-perijodu: <i>Covering Period:</i>	0 1 0 1	Sa:	3 1 1 2
Jekk ir-rendikont ikopri perijodu differenti nizzel id-dati: <i>If period covers different dates, state period:</i>		Sa:	

1	Sale of Goods		
2	Provision of Services		
3	Total Sales	5099	
4	Opening Stock	5500	
5	Stock Purchases	5550	
6			
7	Closing Stock	5700	
8	Cost of Sales	5998	
9	Gross Profits	5999	

Għodd il-kaxxa 1 u 2 / Add boxes 1 and 2

Għodd il-kaxxa 4 u 5 / Add boxes 4 and 5

Naqqas il-kaxxa 7 mill-kaxxa 6 / Deduct box 7 from box 6

Naqqas il-kaxxa 8 mill-kaxxa 3 / Deduct box 8 from box 3

Spejjeż / Expenses

10	Advertising and Promotion	6000	
11	Wages, Salaries and Employee benefits	6020	
12	Commissions	6037	
13	Travel Expenses	6100	
14	Insurance	6120	
15	Office stationery and supplies	6141	
16	Licences, permits and membership	6200	
17	Rental	6220	
18	Repairs and maintenance	6250	
19	Water and electricity	6311	
20	Telephone and telecommunications	6313	
21	Interest and bank charges	6340	
22	Amortisation of intangible assets	6400	
23	Depreciation of Immovable Property	6410	
24	Depreciation of Tangible Assets	6430	
25	General and Administrative expenses	6608	
26	Transport Expenses	6609	

Spejjeż oħra (kun speċifiku) / Other expenses (please specify)

27			
28			
29			
30			
31	TOTAL TA' SPEJJEŻ (TOTAL EXPENSES)	6997	
32	PROFIT NETT/TELF (NET PROFIT/LOSS)	7050	
33	Suppliment Gross tal-Pagi għall-Covid 19 mogħti mill-Malta Enterprise <i>Covid-19 Malta Enterprise Gross Wage Supplement</i>		
34	Dhul totali taxxabbli/ <i>Total taxable income</i>		

Għodd il-kaxex 10 sa 30 / Add boxes 10 to 30
Naqqas il-kaxxa 31 mill-kaxxa 9 / Deduct box 31 from box 9

Għodd il-kaxxa 32 u 33 / Add box 32 and 33

L-ammont f'kaxxa 34 għandu jtniżzeġ f'taqsim 2 tal-Prospett Tat-Taxxa
The amount in box 34 is to be inserted in section 2 of the Income Tax Return

Isem u Kunjom:

Name & Surname: _____

Data:

Date: _____

Firma:

Signature: _____

PROFIT AND LOSS ACCOUNT

Għall-politika tal-Uffiċċju dwar il-Privatezza tad-Data ara l-ktejjeb li hemm meħmuż ma' din il-formola.

Kull persuna li għandha income minn sengha, negozju, professjoni jew vokazzjoni hija obligata li tibgħat **Profit and Loss Account** flimkien mas-self-assessment.

Fuq in-naha l-oħra ta' din il-faċċata għandek issib eżempju ta' *Profit and Loss Account* vojta. Dan fih il-minimu tad-dettalji li għandhom jidhru f'dan ir-rendikont. Jekk il-*Profit and Loss Account* li soltu tibgħat fih aktar dettalji minn hekk m'għandekx tuża dan l-eżempju imma għandek tibqa' tibagħtu kif kont qed tagħmel sa issa.

Jekk is-soltu ma tibgħatx *Profit and Loss Account* iddettaljat daqs dak muri fuq in-naha ta' wara ta' dan l-avviż, għandek tibgħat dan il-*Profit and Loss Account* mimli kif suppost.

Jekk hemm xi kaxex fih li ma japplikawx għall-każ tiegħek tista' thallihom vojta. Per eżempju jekk in-negozju tiegħek jikkonsisti f'li tipprovdi servizzi ma jstax ikollok *opening stock* u lanqas *closing stock*, f'dan il-każ halli dawn il-kaxex vojta.

F'ċerti każijiet, ammonti li normalment jidhru bhala spejjeż fil-*Profit & Loss Account* jistgħu ma jkunx eliġibbli, jew eliġibbli kollha, jew eliġibbli b'metodu differenti għal tnaqqis skond il-liġi tal-Income Tax (eżempju: deprezzament ta' assi).

F'dawn il-każijiet, l-ammont ta' profit jew telf dikjarat fuq il-formola tat-taxxa irid jiġi aġġustat biex ikun jaqbel mal-provedimenti tal-liġi.

Għandek tibgħat ukoll *Manufacturing Account* f'każ li n-negozju jew is-sengha tiegħek jinkludi manifattura jew proċessar.

Niġbidlek l-attenzjoni li skont l-artikolu 10 ta' l-Att ta' l-1994 dwar l-Amministrazzjoni tat-Taxxa, jekk is-self-assessment tiegħek ma jkunx jinkludi *Profit and Loss Account* il-prospett tat-taxxa ma jitqiesx li jkun ġie mibgħut. F'dan il-każ inti ssir soġġett għal taxxa addizzjonali u imgħax.

Kummissarju tat-Taxxi

PROFIT AND LOSS ACCOUNT

See the Office's Data Protection Policy on the booklet accompanying this form.

Persons who derive income from trade, business, profession or vocation are obliged to submit a Profit and Loss Account together with their self-assessment.

On the reverse side you will find a blank Profit and Loss Account. It contains the minimum details required. If the Profit and Loss Account which you usually send with your tax return is more detailed than the one overleaf you may opt to disregard the sample Profit and Loss Account and continue to use the usual one.

If the Profit and Loss Account you usually submit is not as detailed as the one shown overleaf you are to complete the enclosed Profit and Loss Account.

You may leave blank those boxes which are not applicable to you. For example, if your business consists of giving a service, opening and closing stock do not apply to you: in this case you may leave these boxes blank.

In certain cases, amounts that are normally shown in the Profit & Loss Account as deductible against profit (e.g. depreciation of assets) may not be allowable, or fully allowable, or differently allowable under the Income Tax Act.

In such instances, the net income/(Loss) declared on your tax return has to be adjusted to conform with the provisions of the law. You are to include a Manufacturing Account if your business includes any manufacturing or processing.

I also draw your attention to section 10 of the Income Tax Management Act, 1994, according to which if your self-assessment is not accompanied by a Profit and Loss Account your tax return shall not be considered to have been filed. Additional tax and interests are charged where a self-assessment is not submitted by the tax return date.

Commissioner for Revenue