



RA23 TAX CREDIT & DEDUCTION FROM TAXABLE INCOME TO EMPLOYERS

Voluntary Occupational Pension Scheme
Rules, 2017 (L.N. 228 of 2017)

YEAR OF ASSESSMENT

PART 1 - PERSONAL DETAILS

| | |
|---------------------------------------|--|
| Name & Surname | |
| TAX Reference Number / I.D. number | |
| PE Number | |
| VAT Number | |

Any amount of tax credit that is not utilised in this year of assessment may be carried forward to subsequent years of assessment until it is fully absorbed. Any tax credit shall not give rise to a tax refund. In the case of a partnership, kindly indicate your portion of the credit, according to the profit sharing ratio.

PART 2 - DETERMINATION OF TAX CREDIT

| | | |
|---|---|--|
| Total Tax Credit Entitlement (the lower of 25% of the contribution paid and €750 per employee) | A | |
| Less Tax Credit Utilised to Date | B | |
| Sub-Total | C | |
| Tax Credit claimed this year (amount to be transferred to box 30 of your tax return) | D | |

PART 3 - DETERMINATION OF DEDUCTION FROM TAXABLE INCOME

| | | |
|--|---|--|
| Total Contribution paid (up to a maximum of €2000 per employee) | E | |
|--|---|--|

I declare that I satisfy all the conditions under these Rules.

Signature: _____

Date: _____

RA23



RA23 TALBA GHAL KREDITU TA' TAXXA U TNAQQIS MID-DHUL TAXXABBLI GHAL MIN JIMPJEGA

Regoli dwar Skema ta' Pensjoni Okkupazzjonali
Volontarja, 2017 (A.L. 228 tal-2017)

SENA TA' STIMA

PARTI 1 - DETTALJI PERSONALI

| | |
|---|--|
| Isem u Kunjom | |
| Numru ta' Referenza tat-Taxxa / Numru tal-I.D. | |
| Numru tal-PE | |
| Numru tal-VAT | |

Kwalunkwe parti tal-kreditu tat-taxxa li mhijiex assorbita f'din is-sena ta' stima jista' jingieb 'il quddiem ghal snin ta' stima sussegwenti sakemm tiġi assorbita kollha. Dan il-kreditu ta' taxxa m'għandux jagħti lok għal dritt ta' xi rifuzjoni ta' taxxa. F'każ ta' shab, wiehed għandu jnizzel il-porzjon tiegħu tal-kreditu skond kif jitqassam il-profit bejn l-imsieħba.

PARTI 2 - DETERMINAZZJONI TAL-KREDITU TAT-TAXXA

| | | |
|---|---|--|
| Total ta' Kreditu ta' Taxxa (l-inqas minn 25% tal-kontribuzzjonijiet m'hallsa jew €750 għal kull impjegat) | A | |
| Naqqas il-Kreditu ta' Taxxa li ntuża s'issa | B | |
| Sub-Total | C | |
| Kreditu ta' Taxxa li ser jintalab din is-sena (dan l-ammont għandu jitnizzel f'kaxxa 30 tal-formola tat-taxxa) | D | |

PARTI 3 - DETERMINAZZJONI TAD-DEDUZZJONI MID-DHUL TAXXABBLI

| | | |
|---|---|--|
| Total ta' Kontribuzzjonijiet m'hallsa (sa massimu ta' €2000 kull impjegat) | E | |
|---|---|--|

Niddikkjara li ssodisfajt il-kundizzjonijiet kollha taht dawn ir-regoli.

Firma: _____

Data: _____