



## **iLabPOS – Maltese VAT Regulations in respect of Computerised POS Systems**

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**Version 1.2**

April, 2020

## 1. Introduction

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Any Retail business in Malta wishing to implement a Computerised Point of Sale System needs to inform the Maltese VAT Department, and obtain an Exemption (EXO) number. The EXO number will be displayed on each receipt next to the VAT Number.

iLabPOS meets all the requirements set by the VAT Department.

Several businesses in Malta and Gozo have already obtained an exemption to use iLabPOS and issue receipts from the system itself. Every retail outlet wishing to use iLabPOS has to apply for an exemption number separately. It is the responsibility of the retail outlet to obtain the VAT EXO Number. iLabMalta cannot apply on your behalf.

If you have several retail outlets operating with the same VAT Number, you still need to inform the VAT Department of each and every outlet.

To obtain your Exemption (EXO) number, you will need:

**1. A covering letter** from us stating that iLabPOS meets all the necessary criteria set by the VAT Department. To issue the covering letter, please send us (for each outlet):

- i. The Name and Address of the Outlet
- ii. The VAT Number used in the Outlet
- iii. The name and address where the VAT Number is registered
- iv. The nature of the business (Pet Shop, Food Store, Auto Parts, etc....)
- v. The number of POS Stations

**2. Your auditor** needs to audit iLabPOS and issue an audit report.

Important to note that it is your auditor who will need to audit iLabPOS. Any expenses towards your auditor need to be covered by yourself. In case you do not have an auditor, we can suggest some auditors who are already familiar with iLabPOS:

Christopher Spiteri (Paola) - Tel: 2148 8239 / 2149 3759 / 9942 9217

NCMB Consulting / John V. Caruana (Ta' Xbiex) - Tel: 79303862

J.P. Audit and Advisory Services (Mosta) - Tel: 2142 1934 / 9949 4911

Graziella Debattista (Mosta) - Tel: 2701 1102 / 7906 2429

Joe Sammut (Mosta) - Tel: 2010 6666 / 9949 0820

Pierre Galea Musu (Valletta) - Tel: 7901 4505

Once you have both the letter from us and the audit report, you can apply for your EXO Number at the VAT Department.

**Until you obtain an EXO Number, you will need to issue a receipt from your VAT Receipt Book accompanying the receipt issued from iLabPOS. In case you have a cash register, you can also accompany an iLabPOS receipt with a fiscal receipt issued from your cash register.**

Once you obtain your EXO Number, kindly inform us so that we can include it in your receipt.

**Note**

*If you intend to use iLabPOS for stock and statistical purposes only, you do not need an EXO Number. An EXO number is only required when you wish to give your customers an officially VAT recognized fiscal receipt from the POS System.*

*An EXO number is only required if you are selling Business to Customer. If you are ONLY selling Business to Business, ie, all your clients have a VAT Number, and your customer's VAT number is shown on the invoice, then you will not need an EXO Number.*

*If you have more than 1 retail outlet, whilst you will still use the same VAT Number and the same EXO Number, you still need to apply with the VAT Department separately for each outlet.*