



Request for Certificate of Tax Residency

IRD Form: RCTR02

Purpose

This form is to be used when a request for a Certificate of Tax Residency is made to the Office of the Commissioner for Revenue. It may only be used in connection with taxpayers that are individuals.

1. Accompanying Documents

This form is to be accompanied by such supporting documentation which would support the relevant request.

2. Relevance of Submission of Tax Returns

A valid request for a Certificate of Tax Residency may not be made unless all tax returns that are due, if any, at the time of submission of this form in relation to the relevant individual have been submitted by the date of the request.

3. Signature

This form needs to be signed by the individual making the request or by another person that is authorised to represent the said individual. **IMPORTANT:** evidence of such authorisation needs to be attached to this form.

4. Where to File

The completed form is to be submitted to the Expatriates Section (Office of the Commissioner for Revenue).

Commissioner for Revenue

Part 1 – Details of Relevant Individual

Name of Individual: _____

Income Tax Registration No.: _____

Address of Residence in Malta: _____

Part 2 – Request and Declaration

I am hereby requesting a Certificate of Tax Residency on my behalf/on behalf of the individual mentioned in Part 1 and I declare that I have /the said individual has (tick one or more as applicable):

- a) A place of residence available in Malta at the address shown in Part 1;
- b) Been present in Malta on a regular basis over the last three (3) years (evidence to be attached);
- c) Resided in Malta for _____ days during the last 12 months;
- d) Expressed his intention to reside in Malta (evidence to be attached);
- e) Not resided in any other jurisdiction outside Malta for more than 183 days during the last 12 months;
- f) Further attachments to Malta as follows (tick as applicable) –
 - The immediate family residing in Malta at the address shown in Part 1;
 - Membership in clubs/societies etc (evidence to be attached);
 - A medical doctor (evidence to be attached);
 - Employment, business and / or investment ties (evidence to be attached);
 - Bank account/s (evidence to be attached);
 - Other (evidence to be attached).

Furthermore, I declare that:

- 1. The last tax return of the person mentioned in Part 1 is that for Year of Assessment _____ and that all the tax returns required to be submitted to date have been submitted in accordance with the Income Tax Acts;
- 2. The Certificate of Tax Residency hereby requested shall be presented to (insert details of the relevant tax authority/entity);
- 3. I have examined the contents of this form and of any accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Name

Signature

Date

Contact Details