

MALTA

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

N/A

Since no specific transfer pricing rules exist in the Maltese tax legislation, no dedicated website/webpage containing such information has been established.

2. Do you have a single definition of SME that applies for most direct tax purposes?

There is no definition of SME that applies to most direct tax purposes. The definition of SME found in the recommendation 2003/361/EC has occasionally been used in relation to tax purposes.

3. Do you apply a specific SME definition for transfer pricing purposes?

Malta does not have specific transfer pricing legislations and thus it does not have a specific SME definition for such purposes.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

There are no specific services for SMEs in relation to transfer pricing.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

N/A

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

N/A

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Considering the fact that there are no specific services for SMEs, there is no dedicated contact point in this regard. Should there be any transfer pricing issues these would be forwarded to the persons referred to in the reply to questions 8 and 9.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

Competent authority's details are:

Mr Aldo Farrugia
Director, International Taxation,
International Tax Unit, MFSA, Attard, BKR 3000, Malta
Tel: +356 2548 5189
Email: aldo.farrugia@gov.mt

Other contact details are:

Mr Stefano Mifsud
Analyst, International Taxation,
International Tax Unit, MFSA, Attard, BK£ 3000, Malta
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9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

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