



GOVERNMENT
OF MALTA



Circular 03/2025

27th May 2025

Important Clarification on VAT Eligibility

Dear Beneficiary,

We would like to remind you that, irrespective of whether your project is financed through **real costs** or **unit costs**, you are **obliged to comply with national VAT regulations**, as outlined in the **Value Added Tax Act (Cap. 406)** of the Laws of Malta.

In this regard, please note the following:

- All service providers engaged through your project must be **VAT-registered**, where applicable, and must issue **valid fiscal receipts** or invoices.
- These fiscal receipts must clearly show the **VAT number** of the service provider and must be compliant with the applicable Maltese VAT legislation.
- As per the **Erasmus+ Programme Guide 2025**, all beneficiaries are required to **keep and file fiscal documentation**, including VAT receipts, for the full retention period stipulated in your **grant agreement**.
- This applies to **all costs declared**, even when reimbursement is made on a **unit cost basis**, as proper documentation may still be required for monitoring, audit, or verification purposes.

Failure to retain proper fiscal documentation may lead to ineligible costs and recovery of funds.



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Should you have any questions on VAT compliance or documentation requirements, please do not hesitate to contact your assigned programme officer.

Best regards,

Yours sincerely,

Raphael Scerri

National Coordinator



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